

August 2024

**ISABEL YANYAN WANG**

***Deloitte/Michael Licata Professor of Accounting***

*N233 Business Complex  
Department of Accounting and Information Systems  
Michigan State University  
East Lansing, MI 48824*

*Email: [wangyany@msu.edu](mailto:wangyany@msu.edu)  
(517)432-2923 (voice)  
(517)432-1101 (fax)*

***Education***

Ph.D, Accounting, University of Georgia, 2005  
M.S., Accounting, Renmin University of China, 2000  
B.A., Accounting, Renmin University of China, 1997

***Professional Affiliation and Activities***

Editorial activities:

Editor, *Accounting Horizons* (2024-)

Editorial board member:

*The Accounting Review* (2011-2023)

*Accounting Horizons* (2021-2024)

*Issues in Accounting Education* (2008-2009)

Ad hoc reviewer for:

*Accounting, Organizations and Society; Advances in Accounting;  
Contemporary Accounting Research; Journal of Accounting Research;  
Journal of Financial Reporting; Journal of Accounting and Public Policy;  
Journal of Accounting, Auditing, and Finance; Journal of Corporate  
Finance; Management Science; Issues in Accounting Education; The  
Accounting Review*

Financial Accounting and Reporting Section (FARS) Midyear Meeting, Coordinator,  
2023-2024; Coordinator-Elect 2022-2023

Financial Accounting and Reporting Section (FARS) Doctoral Consortium, Faculty  
Panelist on *Writing a dissertation*, 2021

Distinguished Contribution to Accounting Literature Award Selection Committee,  
2020-2021; 2023-2024

American Accounting Association Annual Meeting FARS research program track  
chair, 2019

Lifetime Achievement Award Committee, Financial Accounting and Reporting  
Section, 2019

Distinguished PhD Mentoring Awards Committee, Financial Accounting and  
Reporting Section, 2019

American Accounting Association FARS Best Dissertation Award Committee, 2019

CAPANA Annual Conference, Program Committee, 2019, 2021

FARS Best Paper Award Committee, Financial Accounting and Reporting Section,  
2018

Competitive Manuscript Award Committee, the American Accounting Association  
2007, 2012, 2014  
American Accounting Association New Faculty Consortium, invited panelist, 2014  
American Accounting Association New Faculty Consortium Steering Committee,  
2013  
American Accounting Association FARS Best Dissertation Award Committee, 2012  
American Accounting Association Annual Meeting FARS research program co-  
ordinator, 2012  
FASB/IASB Financial Reporting Issues Conference Organizing Committee, 2011  
Reviewer for the American Accounting Association Annual Meeting 2007, 2009,  
2010, 2011, 2012, 2014, 2015, 2017, 2018, 2019, 2020, 2021, 2022  
Reviewer for the Financial Accounting and Reporting Section Midyear Meeting  
2007, 2009, 2010, 2011, 2012, 2014, 2016, 2017, 2018, 2019, 2021  
Moderator for the American Accounting Association Annual Meeting 2007, 2009  
Reviewer for HARC Conference, 2018, 2019  
Reviewer for MIT Asia Conference, 2019  
American Accounting Association (AAA), member, 2001- present  
Financial Accounting and Reporting Section (FARS), member, 2005-present  
Chinese Accounting Professors' Association of North America (CAPANA), member,  
2011-present  
Western Finance Association (WFA), member, 2015-present

### ***Awards and Honors***

Outstanding Service Award as FARS Midyear Meeting Coordinator, Financial  
Accounting and Reporting Section, 2024  
Best Professor Award, voted by MS accounting students, 2023, 2024  
Best Discussant Award, MIT Asia Conference in Accounting (virtual), 2022  
Withrow Teacher-Scholar Award, Eli Broad College of Business, 2019  
Distinguished Contribution to Accounting Literature Award, American Accounting  
Association, 2017. This award intends to “*recognize accounting research of  
exceptional merit that has significantly impacted the discipline over a period of at  
least five years.*”  
Excellence in Reviewing Award, Financial Accounting and Reporting Section, 2017,  
2022  
Faculty Excellence in Research Award, Department of Accounting and Information  
Systems, 2013, 2018  
Roland F. Salmonson Faculty Excellence in Teaching Award, Department of  
Accounting and Information Systems, 2014  
Outstanding Teacher Award, voted by MS students, Department of Accounting and  
Information Systems, 2012, 2014  
Outstanding Service Award, National Meeting Co-coordinator, Financial Accounting  
and Reporting Section, 2012  
Best Presenter Award, Midwest Accounting Research Conference, Indianapolis, 2008  
American Accounting Association Competitive Manuscript Award, 2006  
Financial Accounting and Reporting Section Best Dissertation Award, 2006  
Dissertation Completion Award, University of Georgia, 2004-2005

Terry College of Business Summer Research Grant, 2004  
Deloitte & Touché Doctoral Consortium Fellow, American Accounting Association, 2002  
Terry College of Business Teaching Assistantship, 2000-2001, 2001-2002, 2002-2003, 2003-2004  
Edward T. Comer Fellowship, University of Georgia, 2000

### ***Professional Experience***

Deloitte/Michael Licata Endowed Professor of Accounting, Michigan State University, 2020-  
Professor of Accounting, Michigan State University, 2019-2020  
Associate Professor of Accounting, Michigan State University, 2011-2019  
Assistant Professor of Accounting, Michigan State University, 2005-2011  
Audit Intern: ZhongSheng CPA Firm, 1999  
Audit Intern: ZhongHua CPA Firm, 1997  
Audit Intern: KPMG, Beijing Office, 1996

### ***Publications***

Privileged information access, analyst consensus building, and stock return volatility: Evidence from the JOBS Act, with S. Jin, and M. Kimbrough, 2024. *Advances in Accounting* 64, 100729.

Angel investment and first impressions, with X. Huang, Z. Ivkovic, and J. Jiang, 2023. *Journal of Financial Economics* 149 (2): 161-178.

Are there trade-offs with mandating timely disclosure of cybersecurity incidents? Evidence from state-level data breach disclosure laws, with M. Ashraf, and J. Jiang. 2022. *Journal of Finance and Data Science* (8): 202-213.

Consequences of increased compensation disclosure transparency: Evidence from CEO pay in acquiring firms, with X. Wang, and D. Wangerin, 2020. *Journal of Accounting, Auditing & Finance* 35 (4): 667-695.

Big N auditors and audit quality: New evidence from quasi-experiments, with J. Jiang, and K. Wang, 2019. *The Accounting Review* 94 (1): 205-227.

How does the FASB make decisions? Agenda setting, individual board members, and fair value accounting, with J. Jiang, and D. Wangerin, 2018. *Accounting, Organizations and Society* 71:30-46.

Revolving rating analysts and ratings of MBS and ABS: Evidence from *LinkedIn*, with J. Jiang, and K. Wang, 2018. *Management Science* 64 (12): 5832-5854.

Private intermediary innovation and market liquidity: Evidence from the Pink Sheets tier of the OTC Market, with J. Jiang and K. Petroni, 2016. *Contemporary Accounting Research* 33 (3): 920-948.

Does it matter who serves on the Financial Accounting Standards Board? Bob Herz's unexpected resignation and the fair value accounting for loans, with J. Jiang and Y. Xie, 2015. *Review of Accounting Studies* 20: 371-394.

Are seemingly self-serving attributions in earnings press releases plausible? Empirical evidence, with M. Kimbrough, 2014. *The Accounting Review* 89 (2): 635-667.

What's my style? The influence of top managers on voluntary corporate financial disclosure, with L. Bamber, and J. Jiang. 2010. *The Accounting Review* 85 (4): 1131-1162.

Comprehensive income: Who's afraid of performance statement reporting? with L. Bamber, J. Jiang, and K. Petroni. 2010. *The Accounting Review* 85 (1): 97-126.

CEOs and CFOs: Who have the most influence on earnings management? with J. Jiang, and K. Petroni. 2010. *Journal of Financial Economics* 96 (3): 513-526.

Private earnings guidance and its implications for disclosure regulation. 2007. *The Accounting Review* 82 (5):1299-1332.

#### ***Working Papers and Work-in-Process***

Memory, retrieved context, and biases in management earnings forecasts (with D. Koo and S. Wu, under minor revision for resubmission)

Sleep loss, cognition, and analyst herding (with C. Shang and S. Wu, under revision)

Pressing concerns: Local newspaper closures and their impact on hospital performance (with J. Jiang and C. Shang)

Does the "halo effect" influence investor judgments of financial reporting credibility? Evidence from product recalls (with M. Kimbrough and M. Shen)

#### ***Grant Application***

National Institute for Health Care Management (NIHCM), Investigator-Initiated Research Grant (co-PI, funded), 2024

MSU Center for Ethical and Socially Responsible Leadership, research grant (funded), 2023

Establish the impact and solutions to childcare and school transportation changes as a result of implementation of bill defining first bell time in K-12 schools in Michigan. MAPPR Grant Proposal (co-PI, with Hanne Hoffman and Jiran Li, not funded), 2023

***Invited Presentations and Conferences***

University of Mannheim, 2024 (scheduled)  
JAAF conference, discussant, 2024 (7/7)  
University of Delaware, 2023 (5/12)  
Arthur R. Wyatt Young Scholars Research Symposium, discussant, 2023 (4/7)  
Financial Accounting and Reporting Section Midyear Meeting, discussant, 2023  
Purdue University, 2022 (10/28)  
MIT Asia Conference in Accounting, discussant, 2022 (7/11, virtual)  
Contemporary Accounting Research Conference, 2022  
Renmin University, 2022 (5/18)  
Tsinghua University, 2022 (3/9)  
Boston College, 2021 (12/3)  
Review of Accounting Studies Conference, 2021, 2022 (virtual), 2023 (virtual)  
CAPANA conference, discussant, China, 2021 (7/2-3, virtual)  
Texas Tech University, 2019 (11/1)  
SUNY-Albany, 2019 (9/13)  
CAPANA conference, discussant, Harbin, China, 2019 (6/14-15)  
Penn State University, 2019 (4/19)  
University of Nebraska – Lincoln, 2019 (2/11)  
SOAR Accounting Symposium, 2018  
29<sup>th</sup> Annual Conference on Financial Economics and Accounting, 2018  
Review of Accounting Studies Conference, 2018, 2021  
University of Florida, 2018  
Southern Methodist University, 2018  
CARE Conference, Washington D.C., 2018  
Canadian Accounting Association Annual Meeting, 2018  
American Accounting Association Annual Meeting, National Harbor, 2018  
American Accounting Association Annual Meeting, discussant, San Diego, 2017  
CAPANA conference, discussant, Dalian, China, 2017  
Kent State University, 2016  
American Accounting Association Annual Meeting, New York, 2016  
American Accounting Association Annual Meeting, discussant, Chicago, 2015  
Virginia Tech, 2014  
Ohio State University, 2014  
Emory University, 2014  
CAPANA conference, discussant, Beijing, China, 2014  
Baruch College, CUNY, 2014  
University of Georgia, 2013  
Utah Winter Accounting Conference, Salt Lake City, 2012  
Financial Accounting and Reporting Section Midyear Meeting, Chicago, 2012  
FASB/IASB Financial Reporting Issues Conference, 2011  
Biennial International Business Institute for Community College Faculty, 2011-2017  
University of Tennessee at Knoxville, 2011  
University of International Business and Economics, 2011  
Dongbei University of Finance and Economics, 2011  
Dalian University of Technology, 2011

Financial Accounting and Reporting Section Midyear Meeting, Tampa, 2011  
FASB/IASB Financial Reporting Issues Conference, 2010  
American Accounting Association Annual Meeting, San Francisco, 2010  
Washington University at St. Louis, 2010  
Financial Accounting and Reporting Section Midyear Meeting, San Diego, 2010  
American Accounting Association Annual Meeting, New York, 2009  
Central University of Finance and Economics, China, 2009  
Financial Accounting and Reporting Section Midyear Meeting, New Orleans, 2009  
Southeast Summer Accounting Research Colloquium, Atlanta, 2008  
Midwest Accounting Research Conference, Indianapolis, 2008  
FASB/IASB/AAA Financial Reporting Issues Conference, 2008  
American Accounting Association Annual Meeting, Chicago, 2007  
FASB Faculty Program, 2007  
Financial Accounting and Reporting Section Midyear Meeting, San Antonio, 2007  
University of Connecticut, 2007  
Indiana University at Indianapolis, 2006  
FASB/IASB/AAA Financial Reporting Issues Conference, 2006  
American Accounting Association Annual Meeting, Washington D.C., 2006  
Financial Accounting Research Section Midyear Meeting, Atlanta, 2006  
Contemporary Accounting Research Conference, 2005  
Emory University, 2005  
Michigan State University, 2005  
Southern Methodist University, 2005  
Texas Christian University, 2005  
University of Kansas, 2005  
University of Oklahoma, 2005  
University of Texas at Dallas, 2005  
Chinese University of Hong Kong, 2005  
Hong Kong University, 2005  
Hong Kong University of Science and Technology, 2005  
Peking University, 2005  
Shanghai University of Finance and Economics, 2005  
University of Melbourne, 2005

### ***Press Citations***

My research on self-serving attributions in earnings press releases has been cited by: *Accounting Today* (2/26/14), *CFO.com* (2/27/14), and *WG&L Accounting & Compliance* (3/14/14)

My research on private earnings guidance has been cited by: *Investor Relations Update* (August 2008).

### ***Teaching Experience***

Financial Statement Analysis (Spring 2018-present, MS in accounting; Spring 2024, Online MSADA program; Spring 2018, Full-time MBA)

Financial Statement Analysis and Corporate Governance, EMBA (Summer 2015, Summer 2017)

Doctoral Seminar in Capital Market Research (Spring 2014, Spring 2019)  
Accounting in Global Enterprises (Fall 2010, Fall 2011, Spring 2013, Spring 2014,  
Spring 2015, Spring 2017)  
Intermediate Accounting I (Spring 2006, Spring 2007, Spring 2008, Spring 2009,  
Fall 2009)

**Services**

College Advisory Committee, 2024-  
College Research Committee, 2020-2024  
College Endowed Position Review Committee, 2021, 2022, 2023  
College Search Committee- Associate Dean for Professional and Masters  
programs, 2019  
College Masters Program Committee (Chair, 2018-2019), 2016-2020  
Faculty director, MS program in Accounting, 2018-  
MS program curriculum committee (chair since 2023), 2019-  
Co-coordinator, Department research workshop series, 2013-2020  
MS in Accounting Dual Degree program initiative, 2017-2018  
Doctoral Dissertation Committee, Chair (Tom Shang, expected 2026; Shuting Wu,  
2024; Cynthia S. Jin, 2019)  
Doctoral Dissertation Committee, member (Jing Kong, 2022; Joanna Shaw, 2021;  
Colleen Boland & Amy Swaney, 2013; Michael Shen, 2017)  
Faculty recruiting committee, 2016-2017, 2017-2020  
Department reading committee, 2011, 2014, 2016, 2018, 2019, 2023, 2024  
Department curriculum committee, 2014-2016  
Department learning and assessment committee, 2012-2013, 2014-2017  
Faculty advisor to Chinese Students and Scholars Association, 2014-2017  
Department teaching award selection committee 2014-2018  
Department research award selection committee, 2012-2013, 2018-2020  
Department Advisory Council, 2012-2014, 2014-2016, 2019-2020  
College Undergraduate Program Committee, 2013  
Department academic hearing board, 2012-2013  
College New Faculty Orientation Committee, 2012, 2020  
Treasurer, Committee to Elect Tom Buffett, 2023  
Treasurer, MSU Chinese Faculty Club, 2022-