

MICHAEL (MINYE) TANG

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EDUCATION

University of Rochester, Simon School of Business	Rochester, NY
Ph.D. Accounting	2013
M.S. Applied Economics	2010
Fudan University, School of Economics	Shanghai, China
B.A. Finance	2007

ACADEMIC POSITION HELD

Florida International University, College of Business	Miami, FL
Assistant Professor of Accounting	2020 ~ present
New York University, Stern School of Business	New York, NY
Assistant Professor of Accounting	2012 ~ 2020

PRIMARY RESEARCH INTERESTS

Impact of financial disclosures and reporting on financial analysts, investors, and corporate governance

PRIMARY TEACHING INTERESTS

Managerial and financial accounting; financial statement analysis

PEER-REVIEWED PUBLICATIONS AND ACCEPTED PAPERS (*Corresponding Author)

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- Tang, M.***, P. Zarowin, and L. Zhang. (2015) How Do Analysts Interpret Management Range Forecasts? *Accounting, Organizations and Society* Vol. 42: 48-66.
- Tang, M.***, L. Yao. (2017) The Impact of Economy-wide Sentiment on Analysts' Research Activities. *Journal of Accounting, Auditing and Finance* Vol. 34: 385-410.
- Tang, M.**, S. Venkataraman* (2018) How Patterns of Past Guidance Provision Affect Investors' Judgments: The Joint Effect of Guidance Frequency and Guidance Pattern Consistency *The Accounting Review* Vol. 93: 327-348.
- Tang, M.***, L. Zhang. (2018) Range Has It: Decoding the Information Content of Forecast Ranges *Review of Accounting Studies* Vol. 23: 589-621.
- Tang, M.***, R. Wang, and Y. Zhou. (2021) Labor Market Mobility and Expectation Management: Evidence from Enforceability of Non-compete Provisions *Forthcoming at Contemporary Accounting Research*.
- Luo, J., J. Ronen, R. Shalev, and **M. Tang***. (2021) Annual Earnings Guidance and the Smoothing of Analysts' Multi-Period Forecasts *Forthcoming at Journal of Accounting, Auditing and Finance*
- Tang, M.*** (2022) Consistency in Management Earnings Guidance Patterns (*solo-authored*) *Forthcoming at The International Journal of Accounting*.
- Tang, M.** and H. Xin* (2022) Asymmetric Timely Loss Recognition and Insider Trading Profitability *Accepted at Journal of Accounting, Auditing and Finance*
- *Best Paper Award at Global Finance Association Conference 2018*

WORKING PAPERS

"Lowball Guidance" (*with Jing Chen & Michael Jung*)

"Do Guidance Patterns Reflect Different Guidance Objectives?" (*with Claire Quinto & Steve Matsunaga*)

“Once Is Not Enough: The Properties and Implications of Management Forecast Updates”
(with Li Yao & Paul Zarowin)

“Competitive Threats, Information Asymmetry, and Insider Trading” (with Jiri Novak)

“Why Did Bank CEOs Forgo Their Bonuses during the Financial Crisis?” (with Frank H. Liu & T.N. Vu)

“Context Matters: Evidence from Market Reaction to Analysts’ Revisions of Earnings Growth and Earnings Path Smoothness” (with Joshua Ronen & William Shi)

“Contrast Effects and Analyst Forecasts” (with William Shi)

RESEARCH IN PROGRESS

Expectation Management without Management Earnings Guidance (with Li Zhang)

Hidden Signals: What Analyst Tone in Conference Calls Reveals (with Heather Li, Rui Shen, & Julia Yu)

Earnings Uncertainty, Analyst Disagreement, and Management Earnings Forecasts (with Jan-Pelle Kummer & Thorsten Sellhorn)

SELECTED HONORS & AWARDS

National Investor Relations Institute (NIRI) 30 Under 40 Class of 2021	2021
NYU Global Research Initiative Fellowship [Prague, Czech Republic]	2019
Best Paper Award, Global Finance Association Conference [Paris, France]	2018
NYU Global Research Initiative Fellowship [Athens, Greece]	2018
University of Rochester, Simon School of Business	
Awards for Teaching Excellence	2009 ~ 2011
Awards for Core and Qualifying Exams	2008 ~ 2009
Fellowship for Doctoral Students	2007 ~ 2012
AAA Deloitte/J. Michael Cook Doctoral Consortium Fellow	2009
CFA Institute Scholarship granted by the Hong Kong Society of Financial Analysts	2007
McKinsey Scholar/Certificate of Excellence granted by McKinsey & Company	2006

TEACHING EXPERIENCES

Florida International University, College of Business	
Financial Reporting and Analysis (MBA, IMBA, EMBA)	2020~present
Accounting for Decisions (Undergraduate)	2020
New York University, Stern School of Business	
Principles of Managerial Accounting (Undergraduate)	2013, 2014
Principles of Financial Accounting (Undergraduate)	2016~2020
University of Rochester, Simon School of Business	
Corporate Financial Accounting Recitation (MS)	2009, 2010, 2011
Management Information System Recitation (MBA)	2010, 2011
Advanced Microeconomics and Game Theory (PhD)	2011

PROFESSIONAL MEMBERSHIP

American Accounting Association (AAA)	Since 2009
CFA Institute (<i>Passed all three levels; charter pending on work experience</i>)	Since 2011
National Investor Relations Institute (NIRI)	Since 2013
Canadian Academic Accounting Association (CAAA)	Since 2013
Northern Finance Association (NFA)	Since 2017

NON-ACADEMIC PROFESSIONAL EXPERIENCE

McKinsey & Company	2006-2007
Mercer Management Consulting	2007
China International Capital Corp. (CICC), Investment Banking Division	2007

ACADEMIC PROFESSIONAL SERVICES

Editorial Board: The International Journal of Accounting	2020-Present
Reviewer: Journal of Accounting and Economics	
Journal of Accounting Research	
The Accounting Review	
Management Science	
Review of Accounting Studies	
Journal of Accounting, Auditing and Finance	
Journal of Law, Finance and Accounting	
Multinational Finance Journal	
American Accounting Association Regional Meeting	
American Accounting Association Annual Meeting	
American Accounting Association Midyear Meeting (FARS)	
CAPANA (Chinese Acct. Prof.'s Assn. of North America) Annual Meeting	
Conference on Financial Economics and Accounting (CFEA)	
Hawaii Accounting Research Conference (HARC)	
<i>Journal of Law, Finance and Accounting</i> Conference	
Conference Organizer: NYU Stern 10 th Annual Accounting Summer Camp	2014
NYU Stern Accounting Seminar Coordinator	2016
External Reviewer: Hong Kong Research Grant Council (RGC)	2018~2020
AAA FARS Section Scholarship Committee Member	2018~2020

ACADEMIC RESEARCH PRESENTATIONS (* indicates presented by coauthors)

- 2020:** Hawai'i Accounting Research Conference (HARC) [Hilo] (*discussant & presenter*)
McGill University, Florida International University (twice), University of West Georgia, University of Connecticut
- 2019:** The International Journal of Accounting Conference [Athens, Greece] (*presenter*)
American Accounting Association Annual Meeting (*discussant & presenter*)
New York University, San Diego State University, Rutgers University, University of Houston, Purdue University, Baruch College – City University of New York, Seoul National University, University of Macau, Fudan University (finance)
- 2018:** Hawai'i Accounting Research Conference (HARC) [Honolulu] (*discussant & presenter*)
New York University, University of Rhode Island (*two workshops*)
Multinational Finance Society Conference [Budapest, Hungary] (*discussant & presenter*)
European Financial Management Conference [Milan, Italy] (*discussant & presenter*)
Global Finance Association Conference [Paris, France] (*discussant & presenter*)
Conference on Financial Economics and Accounting (CFEA) (*discussant*) [New Orleans]
Journal of Corporate Finance conference (*discussant*) [Hong Kong, China]
- 2017:** American Accounting Association Mid-Year Meeting (FARS) (*discussant*) [Charlotte]
American Accounting Association Annual Meeting (*discussant*) [San Diego]
University of British Columbia*, University of Glasgow, NYU Shanghai
National University of Singapore, Singapore Management University
Conference on Financial Economics and Accounting (CFEA) [Philadelphia]
Southern Methodist University, University of Chile
Santiago Finance Workshop (*discussant*) [Santiago de Chile]
- 2016:** American Accounting Association Mid-Year Meeting (FARS) (*discussant*) [Newport Beach]
Baruch-Fordham-Rutgers Accounting Research Symposium*, Rutgers University*
Canadian Academic Accounting Association Annual Meeting [St Johns, Canada]
American Accounting Association Annual Meeting (*presenter & discussant*) [New York]
Accounting Conference at Temple University
Northern Finance Association Conference [Mont-Tremblant, Canada]
Shanghai University of Finance and Economics
- 2015:** American Accounting Association Mid-Year Meeting (FARS) (*discussant*) [Nashville]

UTS Australian Summer Accounting Conference [Sydney, Australia]
 NYU Accounting Summer Camp
 University of Calgary and Temple University Conference on Convergence of Financial and
 Managerial Accounting Research [Banff, Canada]
 George Mason Conference on Investor Protection
 American Accounting Association Annual Meeting* [Chicago]
 American Accounting Association Accounting Behavior and Organizations (ABO)* [Nashville]
 City University of Hong Kong, Hong Kong Polytechnic University, Shanghai Jiaotong University

2014: American Accounting Association Mid-Year Meeting (*FARS*) (*discussant*) [Houston]

The Ohio State University (twice)*
 University of Illinois at Urbana-Champaign Young Scholar Symposium
 Canadian Academic Accounting Association Annual Meeting [Edmonton, Canada]
 CAPANA Annual Meeting [Beijing, China]
 MIT Asia Conference in Accounting [Chengdu, China]
 American Accounting Association Annual Meeting (*presenter & discussant*) [Atlanta]
 Accounting Conference at Temple University
 University of South Carolina*, HEC Paris*, Yeshiva University*, ABO Conference*
 New York University (twice), Fudan University
 University of Hong Kong, Chinese University of Hong Kong,

2013: American Accounting Association Annual Meeting [Washington]

New York University (twice), University of Rochester
 American Accounting Association Mid-Year Meeting (*FARS*) [San Diego]
 Canadian Academic Accounting Association Annual Meeting* [Montreal, Canada]
 American Accounting Association Annual Meeting (*presenter & discussant*) [Anaheim]
 University of Toronto*, Queen's University*, University of Waterloo*
 City University of Hong Kong*, Hong Kong Baptist University*, Fudan University*

2012: University of Rochester, New York University

University of Florida, University of Minnesota
 Baruch College – City University of New York, University of Oregon

2011: University of Rochester, American Accounting Association Annual Meeting [Denver]

SELECTED INVITED CONFERENCE PARTICIPATION (IN ADDITION TO ABOVE CONFERENCES PRESENTED)

2021: American Accounting Association Mid-Year Meeting (*FARS*), American Accounting Association
 Mid-Year Meeting (*IAS*),

2020: American Accounting Association Mid-Year Meeting (*FARS*), Northern Finance Association
 Conference (virtual online), *Contemporary Accounting Research* Conference (virtual online)

2019: University of Houston Accounting Symposium, NYU/Penn Conference on Law and Finance,
 NYU Stern Accounting Summer Camp, Journal of Law, Finance and Accounting Conference

2018: Aberdeen Workshop on Chinese Financial and Banking System (University of Aberdeen)
Journal of Accounting and Economics Conference (University of Rochester)
Review of Accounting Studies Conference (University of Notre Dame)

2017: NYU/Penn Conference on Law and Finance,
 New York Fed Reserve/New York University Conference on Financial Intermediation,
 NYU Stern Accounting Summer Camp, Tel Aviv Accounting Research Conference,
 Bloomberg for Education Conference,
Journal of Law, Finance, and Accounting Conference (London Business School)

2016: NYU/Penn Conference on Law and Finance,
 NYU Stern Accounting Summer Camp,
 Baruch-Fordham-Rutgers Accounting Research Symposium, (Baruch College)
 NYU Stern Five-Star Conference

2015: NYU/Penn Conference on Law and Finance,
 Penn State University Accounting Research Conference,
 CAPANA Annual Conference on Accounting Research,

Journal of Accounting and Economics Conference,
 New York Fed Reserve/*Journal of Accounting and Economics* Joint Conference,
 Hong Kong University of Science and Technology Symposium

2014: NYU Stern Accounting Summer Camp,
Journal of Law, Finance, and Accounting Conference,
 Columbia University Burton Accounting Workshop,
 Hong Kong University of Science and Technology Symposium

2013: American Accounting Association New Faculty Consortium,
 NYU/Penn Conference on Law and Finance,
 NYU Stern Accounting Summer Camp,
 Columbia University Burton Accounting Workshop,

2012 & Prior:

American Accounting Association Mid-Year Meeting (*FARS*) (*twice*),
 NYU Stern Accounting Summer Camp, University of Texas at Austin Accounting Conference,
 American Accounting Association Annual Meeting (*twice*),
Journal of Accounting and Economics Conference (*twice*),
 American Accounting Association Doctoral Consortium

STUDENT ADVISING & COLLABORATION

New York University, Stern School of Business

Disen Huang, Jay Kim, Chenqi Zhu, Xi Wu, William Shi (NYU Doctoral Students)	2016~2020
Jianchuan Luo (NYU PhD graduate, placed at Hong Kong Polytechnic University)	2012~2016
Hua Xin (Visiting PhD Scholar at NYU, placed at Louisville University)	2012~2014
Hoyoun Kyung (NYU Master Student, accepted to PhD program at UT Dallas)	2012
Wenzheng Ren, Rohit Harvu, Sherry Kuo, Allen Chen, Eileen Wang, Luwei Yang, Xiaoxuan Li, Ziyi Dai, Mona Chen (NYU Undergraduates through SPUR)	2012, 2015~2019
Involved in admission and qualifying exams for accounting doctoral students	2013~2019

Florida International University, College of Business

Xiaomeng Lu (Committee Member, Finance)	since 2021
S.M. Mahamudul Islam (Accounting Doctoral Student)	since 2021
Nathaly Larez, Grosslove Alteson (Undergraduate Research Associate)	2021

PERSONAL INFORMATION

Languages: English, Chinese, Spanish, Italian & French (conversational), Japanese & Portuguese (basic)
 Hobbies: linguistics, traveling, volleyball