

Michael Thomas Paz, PhD, CMA

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ACADEMIC EXPERIENCE

Cornell University, School of Hotel Administration

- Assistant Professor of Accounting
- Instructor of Accounting

Ithaca, NY

2016 - Present
2015-2016

Drexel University, LeBow College of Business

- Graduate Instructor

Philadelphia, PA

2012-2015

EDUCATION

Drexel University

- Ph.D. in Accounting

Philadelphia, PA

March, 2016

University of Rhode Island

- M.S. in Accounting

Kingston, RI

May, 2010

Rhode Island College

- B.A. with Honors in Music (magna cum laude), Minor in Management

Providence, RI

May, 2008

RESEARCH

Interests

My research interests lie broadly in the area of managerial control, including financial incentives and compensation, performance management, and cost management.

Refereed Publications

Chang, H., Hall, C.M., & Paz, M.T. (2020). Suppliers' Product Market Competition, Customer Concentration, and Cost Structure. *Journal of Management Accounting Research*, forthcoming

Sher, M.M., Kim, S., Banerjee, A., & Paz, M.T. (2018). A Supply Chain Coordination Mechanism for Common Items Subject to Failure in the Electronics, Defense, and Medical Industries. *International Journal of Production Economics* 203: 164-173.

Chang, H., Ittner, C.D., & Paz, M.T. (2014). The Multiple Roles of the Finance Organization: Determinants, Effectiveness, and the Moderating Influence of Information Systems Integration. *Journal of Management Accounting Research* 26(2): 1-32.

- Presented at the 2014 Journal of Management Accounting Research Conference

Paz, M., Reichert, B.E., & Woods, A. (2013). How Does Peer Honesty Affect Focal Manager Honesty in a Budget Reporting Setting? *Advances in Accounting Behavioral Research* 16: 85-114.

Practitioner-Focused Publications

Chang, H., & Paz, M. T. (2018). Competing for Rewards: Tournament Incentives and their Effect on Individual and Corporate Performance. *China Management Accounting Review* 2(1).

Chang, H., & Paz, M. T. (2018). Budget Ratcheting and the Ratchet Effect: How Does Budgeting Really Affect Employee Performance and Motivation? *China Management Accounting Review* 1(3).

Chang, H., & Paz, M. T. (2017). Customer-Base Concentration: Implications for Management Accounting Practitioners. *China Management Accounting Review* 1(1).

Working Papers

“Upstream or Downstream: Supplier-Customer CSR Links” – with Maretno Agus Harjoto and Robert Lee

“Benchmarking in Internal Markets: Does the Use of Peer Compensation Groups Affect the Overall Level of CEO Pay” – with Christopher D.A. Boone

“Politician’s Equity Holdings and Corporate Social Responsibility” – with Jonghwan Kim and Kwangjoo Koo

- Presented at the 2017 AAA Annual Conference
- Revising for 3rd submission at *Journal of Accounting and Economics*

“Margin vs. Mission: Which Focus Drives Donations” – with Beth Y. Vermeer

“An Analysis of Poker Room Traffic” – with Bruce McCullough and Mikhail M. Sher

- Best Paper Award – 2017 Fall ABR Conference, Gaming Section

“Corporate Social Responsibility and the Role of Fairness Heuristics in Promoting Supply Chain Cooperation” – with Robert Lee and Mikhail M. Sher (Data Analysis Phase)

- Presented at the 2018 Decision Sciences Institute Northeast Regional Conference and 2019 AAA Annual Meeting

Work in Process

“CEO Human Capital and Long-term Value of SG&A Expenditures” – with Kwangjoo Koo

- Presented at 2018 AAA Annual Conference

“Political Connections and Nonprofit Performance” – with Hsihui Chang, Zhiming Ma, and Raj Mashruwala

“Employee Stock Ownership Plans and Earnings Management” – with Sean E. Rogers and Christopher Boone

“Nonprofit Mergers and Nonprofit Performance” – with Hsihui Chang, Zhiming Ma, and Raj Mashruwala

“Peer Effects in Compensation Networks” – with Christopher Boone

“The Effects of Employee Ownership on Executive Compensation” – with Sean E. Rogers and Christopher Boone

“Social Identity and Responses to Control System Tightness in Family-Owned Firms” – sole-authored (Design Phase)

“Relative Performance Information, Peer Comp Set Quality, and Prior Performance” – with Michael C. Sturman and Kwangjoo Koo

TEACHING EXPERIENCE

Primary Teaching Interests: Managerial and Cost Accounting
Secondary Teaching Interests: Financial Accounting

Full Courses Taught

Cornell University

HADM 2230: Financial Accounting Principles
HADM 4210: Managerial Control in Service Organizations
HADM 7240: Managerial Accounting (Graduate)

Drexel University

ACCT 116: Managerial Accounting Principles
ACCT 331: Cost Accounting
ACCT 631: Advanced Managerial Accounting (Graduate)
ACCT 115: Financial Accounting Principles

ACADEMIC AND PROFESSIONAL SERVICE

Cornell University

- Faculty Advisor, Comunidad Latinx in Hospitality
- Latin Honors Thesis Committee for Jonathan Sze (Second Reader)
- SHA Task Force on Student Disability Accommodations

Ad-hoc Reviewer

- *The Accounting Review*
- *Journal of Management Accounting Research*
- *Journal of Business Ethics*
- *Journal of Applied Accounting Research*
- *Technology Analysis and Strategic Management*
- *Cornell Hospitality Quarterly*
- American Accounting Association (AAA) Conferences
 - Annual Meeting
 - Accounting, Behavior, and Organizations (ABO) Research Conference
 - Management Accounting Section (MAS) Research and Case Conference
 - Mid-Atlantic Regional Meeting

Conference Discussant

- American Accounting Association (AAA) Conferences
 - Annual Meeting
 - Management Accounting Section (MAS) Research and Case Conference
 - Mid-Atlantic Regional Meeting

HONORS, GRANTS, AND AWARDS

External

Robert W. Edwards Fellowship for Advanced Study of Employee Stock Ownership (\$12,500) **2018-2019**
(Rutgers University School of Management and Labor Relations)

Cornell University

Smith Family Research Foundation (2 grants totaling \$11,100) **2018**
Institute for Social Sciences (\$6,000) **2017**
Engaged Cornell Faculty Grant (\$500) **2017**

Drexel University

Richard Vanegnmeersch PhD Student Award **2015**

Doctoral Research Excellent Award – Highly Commended	2014
Outstanding PhD Student Instructor Award	2013
KPMG Foundation Minority Accounting Doctoral Scholarship	2010 - 2015
Federation of Schools of Accountancy Student Achievement Award (URI)	2010

PROFESSIONAL CERTIFICATIONS

Institute of Management Accountants	2018
- Certified Management Accountant (Cert. # 58915)	
American Hotel and Lodging Educational Institute	2017
- Certified Hospitality Industry Analyst	

PROFESSIONAL EXPERIENCE

Rhode Island Philharmonic & Music School	2008 - 2010
• Managed scheduling, accounts, and internal audit for over 1000 students and 60 instructors	
GE Money Bank	2004 - 2007
• Underwrote mortgage loans for homes in the New England area	
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