

# XINYU ZHANG

Samuel Curtis Johnson Graduate School of Management  
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## EMPLOYMENT

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### **Cornell University, Samuel Curtis Johnson Graduate School of Management**

Assistant Professor of Accounting

2018 - Present

## EDUCATION

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**Ph.D.**, Accounting, The University of Texas at Austin (2018)

**Master's**, Accounting, Tilburg University

**Master's**, International Management, Fudan University; Bocconi University

**Bachelor's**, International Accounting, Xi'an Jiaotong University

## RESEARCH INTERESTS & METHODS

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1. How management control systems influence cooperation and collaboration in various settings, including productive and creative tasks, pay negotiation, employee selection, and workplace giving.
2. Nonprofit compensation and prosocial incentives.
3. Determinants and consequences of misreporting, and retail investor overconfidence.

**Methods:** Incentivized experimental economics style experiments; scenario-based JDM experiments; field experiments in organizational settings.

## PUBLICATIONS

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[1] Xinyu Zhang (2025) "The Effects of Relative Performance Information on Subsequent Cooperation", *Contemporary Accounting Research*, 2025, 42(3): 1684-1712.

- Based on Ph.D. dissertation at UT Austin
- Featured in Cornell Business News, Around Cornell in the Cornell Chronicle, Phys.org, Inc.
- <https://doi.org/10.1111/1911-3846.13045>

[2] Kachelmeier, Steven J., Michael G. Williamson and Xinyu Zhang (2023) "We're in This Together: The Motivational Effects of Tangible Rewards in a Group Setting", *Contemporary Accounting Research*, 2023, 40(2): 842-867.

- Based on second year summer paper at UT Austin
- <https://doi.org/10.1111/1911-3846.12844>

[3] Chan, Eric W., Steven J. Kachelmeier, and Xinyu Zhang (2021) "Working Longer but Not Harder: The Effects of Incentivizing Inputs versus Outputs in a Heterogeneous Workforce", *The Accounting Review*, 2021, 96 (5): 133-156.

- Featured in HRM online (Australian HR Institute), Reddit r/science, Texas McCombs Big Ideas
- <https://doi.org/10.2308/TAR-2018-0097>

[4] Chan, Eric W., and Xinyu Zhang (2021) "Understanding and Deterring Misreporting in Nonprofits: the Joint Effects of Pay Level and Penalty Type", *The Accounting Review*, 2021, 96 (4): 157-177.

- Featured in Research Handbook in Nonprofit Accounting 2023, Texas McCombs Big Ideas
- <https://doi.org/10.2308/TAR-2019-0620>

## IN-PRINCIPLE ACCEPTANCE

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[1] Lu, Yao, Weining Zhang, and Xinyu Zhang (2025) "Assisting Job Interviews with Generative-AI: Field Evidence on Employee Selection", *Journal of Accounting Research*, in-principle acceptance, 2025.

- Pre-registered Field Experiment, presented at the 3<sup>rd</sup> JAR Registration Report Conference

## WORKING PAPERS & WORK IN PROGRESS

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### Collaboration and Teams

[1] Cooney, Andrew D., Brian J. White, and Xinyu Zhang "Effects of Incentivizing Novelty vs. Usefulness and Idea Sharing Policies on Idea Sharing and Subsequent Collaboration."

- Presentation: ABO Research Conference (Cooney), Cornell Brownbag (White), Erasmus Accounting Workshop (Zhang), EAA Virtual Accounting Research Seminar (White), GSU Experimental Accounting Doctoral Symposium (Cooney, Scheduled), Indiana University (White), MAS Midyear Meeting (Cooney, Scheduled), Tilburg University (Zhang), Xiamen University (Zhang, Scheduled), University of Amsterdam (Zhang), University of Central Florida (Zhang), University of Southern Denmark (Zhang)

[2] Wiernsperger, Martin and Xinyu Zhang "Effects of Management's Public Opposition to Labor Unions on Individual and Collective Bargaining of Employment Contracts."

- Presentation: Cornell Brownbag (Wiernsperger), Columbia Management Accounting Conference (Zhang, Scheduled), University of Bern (Zhang, Scheduled)

[3] Bernhardt, Natasha and Xinyu Zhang "Who's Not Getting the Credit? The Role of Team Gender Composition in Evaluations of Individual Creativity."

[4] Cardinaels, Eddy, Di Yang, and Xinyu Zhang. "Peer-to-Peer Fundraising." Pilot study completed.

### Nonprofits and Prosocial Incentives

[1] Chan, Eric W., and Xinyu Zhang "The Effects of Nonprofit Pay and Market Pay Visibility on Donor Trust and Nonprofit Governance."

- Presentations: Cornell Brownbag (Zhang), Emory University (Zhang), ENEAR Online Seminar (Zhang), Georgia State University (Zhang), GNP Midyear Meeting (Chan), Indiana University (Zhang), MAS Midyear Meeting (Zhang), The University of Texas at Austin Brownbag (Chan), University of Bern (Chan), University of Illinois Urbana-Champaign (Zhang)

[2] Chan, Eric, Li Yang, and Xinyu Zhang "Prosocial Bonus Contracts." IRB application and programming.

[3] Ahn, SK, Svenja Marsula, and Xinyu Zhang "Nonprofit Pay." Idea development.

### Misreporting and Investor Overconfidence

[1] Cardinaels, Eddy, Bart Dierynck, and Xinyu Zhang "The Joint Effect of Social Distance and Social Value Orientation on Budget Reporting in Multi-level Organizations."

- [Presentations: AAA Annual Meeting \(Zhang\), GMARS Conference \(Zhang\), MAS Midyear Meeting \(Zhang\), Tilburg University Internal Camp \(Dierynck\)](#)

[2] Guggenmos, Ryan, Rennekamp, Kristi M., and Xinyu Zhang "Cognitive Costs of Misreporting"

[3] Frederick, Lauren, Kristi M. Rennekamp, and Xinyu Zhang "Financial Education"

[4] Frederick, Lauren, Kristi M. Rennekamp, Brian J. White, and Xinyu Zhang "ESG Metrics."

[5] Rennekamp, Kristi M., Jiexin Wei, and Xinyu Zhang "Whistleblowing Systems." Idea development.

#### **RESEARCH WORKSHOPS & CONFERENCES (\*Presenter; ^Discussant; Scheduled)**

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<a href="#">ENEAR Conference, University of Bern</a>	2026
<a href="#">Columbia Management Accounting Conference, Columbia University*</a>	2026
<a href="#">Experimental Accounting Doctoral Symposium, Georgia State University</a>	2026
<a href="#">Emerging Management Accounting Scholars Symposium, University of Illinois Urbana-Champaign University of Bern*</a>	2026
<a href="#">Chapman University*</a>	2026
<a href="#">Xiamen University*</a>	2026
<a href="#">University of Central Florida*</a>	2025
<a href="#">Field Experiments in Accounting and Finance Conference, Georgetown University</a>	2025
<a href="#">ABO Research Conference, Indianapolis^</a>	2025
<a href="#">ABO Doctoral Consortium, Indianapolis</a>	2025
<a href="#">The Role of Accounting &amp; Information Frictions in Microenterprises, Rice University</a>	2025
<a href="#">AAA Annual Meeting, Chicago ^^</a>	2025
<a href="#">Tilburg University*</a>	2025
<a href="#">University of Amsterdam*</a>	2025
<a href="#">University of Southern Denmark*</a>	2025
<a href="#">Palmetto Symposium on Experimental Accounting Research, University of South Carolina</a>	2025
<a href="#">Columbia Management Accounting Conference, Columbia University</a>	2025
<a href="#">Performance Management Field Research Symposium, University of Wisconsin at Madison</a>	2025
<a href="#">The 5<sup>th</sup> Labor and Accounting Conference, Stanford University</a>	2025
<a href="#">Erasmus University*</a>	2025
<a href="#">MAS Midyear Meeting, Austin^</a>	2024
<a href="#">Georgia State University*</a>	2024
<a href="#">The 1<sup>st</sup> annual Field Experiments in Accounting and Finance Conference, Georgetown University</a>	2024
<a href="#">Contemporary Accounting Research Conference, Toronto</a>	2024
<a href="#">The 3rd <i>Journal of Accounting Research</i> Registered Report Conference*</a>	2024
<a href="#">ABO Research Conference, Montreal^</a>	2024
<a href="#">University of Illinois Urbana-Champaign*</a>	2024
<a href="#">The 17th Annual Rotman Accounting Research Conference, University of Toronto</a>	2024
<a href="#">ENEAR Conference, Erasmus University*</a>	2024
<a href="#">Cornell Financial Reporting Mini Summer Camp, Cornell University</a>	2024
<a href="#">Inaugural Columbia Management Accounting Conference, Columbia University</a>	2024
<a href="#">Emerging Management Accounting Scholars Symposium, University of Illinois Urbana-Champaign</a>	2024

Columbia Business School Junior Accounting Faculty Conference, Columbia University	2024
MAS Midyear Meeting, Orlando^	2024
Indiana University*	2023
ABO Research Conference, Pittsburgh	2023
ABO Doctoral Consortium, Pittsburgh	2023
Palmetto Symposium on Experimental Accounting Research, University of South Carolina	2023
Zhejiang University*	2023
CETAFE, Cornell University	2023
MAS Midyear Meeting, Atlanta*^	2023
ABO Conference, Phoenix*^	2022
ENEAR Online Seminar*	2022
Emory University*	2022
Emerging Management Accounting Scholars Symposium, University of Illinois Urbana-Champaign	2022
MAS Midyear Meeting^	2022
Saint Mary's University*	2021
Washington State University*	2021
<i>Contemporary Accounting Research Conference</i>	2021
Palmetto Symposium on Experimental Accounting Research, University of South Carolina	2021
East Coast Behavioral Accounting Workshop*	2021
MAS Midyear Meeting^	2021
<i>Contemporary Accounting Research Conference</i>	2020
<i>European Accounting Review Conference*</i>	2020
MAS Midyear Meeting, Houston^	2020
Binghamton University*	2019
ABO Conference, Providence*^	2019
GMARS Conference, East Lansing*	2019
Palmetto Symposium on Experimental Accounting Research, University of South Carolina	2019
Cornell University*	2019
Dartmouth Accounting Research Conference, Dartmouth University	2019
MAS Midyear Meeting, Ft. Lauderdale*	2019
Cornell Financial Reporting Mini Summer Camp, Ithaca	2018
Emerging Management Accounting Scholars Symposium, University of Illinois Urbana-Champaign	2018
University of Pittsburgh*	2018
University of Waterloo*	2018
Cornell University*	2018
MAS Midyear Meeting, Scottsdale	2018
Accounting PhD Rookie Camp, Miami*	2018
The University of Texas at Austin*	2018
The University of Texas at Austin *	2017
ABO Conference, Pittsburgh*	2017
AAA Annual Meeting, San Diego	2017
Lone Star Accounting Research Conference, University of North Texas*	2017

MAS Midyear Meeting, San Juan*	2017
ABO Conference, Albuquerque*	2016
McCombs Accounting Research Conference, UT Austin	2016
GMARS Conference, Michigan State University*	2016
MAS Midyear Meeting, Dallas	2016
AEA Annual Meeting, San Francisco	2016
MAS Midyear Meeting, Newport Beach*	2015
McCombs Experimental Research in Accounting Conference, UT Austin	2015
AAA Annual Meeting, Atlanta*	2014
Taxation in a Global Economy Research Symposium, UT Austin	2014
MAS Midyear Meeting, Orlando*	2014

### **Other Presentations/Panel Speaking**

Cornell SC Johnson MPS Program Orientation Faculty Panel*	2025
<ul style="list-style-type: none"> <li>Offering perspective about transitioning into graduate study alongside fellow panelists</li> </ul>	
MAS Doctoral Consortium, Houston*	2020
<ul style="list-style-type: none"> <li>“Expect Turbulence: Transition from Graduate Student to Faculty Member”</li> </ul>	

## **TEACHING EXPERIENCE**

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### **Course Instructor**

Financial Modeling (MBA & Graduate, 1.5-credit 7-week course), Cornell University

- Fall 2025: teaching evaluation not available yet
- Spring 2025: mini sabbatical (pre-tenure teaching relief)
- Fall 2024: 4.31; 4.41; 4.45 out of 5.00
- Spring 2024: 4.10; 4.50; 4.80 out of 5.00
- Fall 2023: 4.61; 4.64; 4.81 out of 5.00
- Spring 2023: 4.56; 4.33; 4.91 out of 5.00
- Fall 2022: 4.53; 4.49; 4.71 out of 5.00
- Spring 2022: 4.42; 4.40; 4.38 out of 5.00
- Fall 2021: 3.88; 4.00; 3.65 out of 5.00
- Spring 2021: 3.97; 3.74 out of 5.00
- Fall 2020: 3.65; 3.86; 4.05; 3.73 out of 5.00
- Spring 2020: 4.18; 3.75; 3.53 out of 5.00
- Fall 2019: 4.29; 4.61; 4.16 out of 5.00
- Spring 2019: 3.79; 3.55; 3.65; 3.83 out of 5.00

Foundations of Financial Modeling (Undergraduate, 3-credit 14-week course), Cornell University

- Spring 2021: 4.12 out of 5.00 (one-time teaching load increase due to Covid-19)

Fundamentals of Managerial Accounting (Undergraduate), The University of Texas at Austin

- Summer 2015: 4.40 out of 5.00

### **Guest Lecturer\*/Guest Speaker^**

Accounting Behavioral Seminar, UT Austin^	2025, 2023
• <a href="#">Nonprofit Misreporting; RPI and Subsequent Cooperation</a>	
Cornell-Tsinghua FMBA Guest Lecture, Cornell University*	2024
• <a href="#">"Financial Reporting and Governance in Nonprofit Organizations"</a>	
Experimental Accounting Seminar, Cornell University^	2022
• <a href="#">Managerial Accounting Sessions (Creativity; Mission-driven Organizations)</a>	

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#### EXTERNAL & INTERNAL SERVICE

##### Editorial Board Member:

*Journal of Management Accounting Research* (2025-Present)

*Behavioral Research in Accounting* (2024-Present)

##### Journal Reviewer:

*Journal of Accounting Research; The Accounting Review; Contemporary Accounting Research; Management Science; Accounting, Organization and Society; Management Accounting Research; European Accounting Review; Journal of Management Accounting Research; Behavioral Research in Accounting; Journal of Accounting, Audit and Finance*

##### Conference Reviewer:

*Contemporary Accounting Research Conference; Hawaii Accounting Research Conference; AAA Annual Meeting; MAS Midyear Meeting; FARS Midyear Meeting; ABO Research Conference; GNP Midyear Meeting*

##### American Accounting Association

ABO Doctoral Consortium Faculty Fellow	2025
MAS IMA Doctoral Consortium Ph.D. Mentorship Program, Mentor	2025
MAS IMA Doctoral Consortium Ph.D. Mentorship Program, Mentor	2024
Roundtable Q&A at ABO Doctoral Consortium	2023
Notable Contribution to the Management Accounting Literature Selection Committee	2022 - 2023
MAS IMA Doctoral Consortium Ph.D. Mentorship Program, Mentor	2021

##### Cornell University

Co-organizer, the Accounting Area Research Workshop	2019 - 2025
Thesis Committee Member – Yuqiao He (Doctoral Program in Michigan State University)	2024 - 2025
Member, Accounting Faculty Search Committee, Johnson College of Business	2024
Member, Accounting Faculty Search Committee, Johnson College of Business	2023

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#### AWARDS & HONORS

Johnson Teaching Honor Roll	2024
Johnson Teaching Honor Roll	2023
Clifford H. Whitcomb Faculty Fellowship, S.C. Johnson College of Business	2021
President's Council of Cornell Women Affinito-Stewart Award Recipient	2021
Eugene and Dora Bonham Memorial Fund in Business	2016
McCombs School of Business Doctoral Fellowship	2015

Eugene and Dora Bonham Memorial Fund in Business  
Donald D. Harrington Graduate Fellowship

2014  
2013

## MEDIA MENTIONS & INTERVIEWS

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[The Last Show with David Cooper](#), Interview, Oct. 23, 2025.

["Want your team to work better together? Stop doing this"](#) by Kit Eaton. Inc. October 16, 2025.

["Performance feedback boosts teamwork when it highlights shared challenges, not rankings"](#) by Sarah Magnus-Sharpe. Phys.org. October 14, 2025.

["Rank less, bond more: rethinking performance feedback"](#) by Sarah Magnus-Sharpe. Inside SC Johnson. October 10, 2025.

["Your employees could be growing to resent their jobs – this research explains why"](#) by Kate Neilson. HRM: The news site of the Australian HR Institute. November 19, 2020.

["To demotivate your Workers, connect pay to hours clocked"](#) by Deborah Lynn Blumberg. Big Ideas: Research and Insights from Texas McCombs. October 28, 2020.

- [Top post on Reddit r/science on Oct. 31, 2020, with 39.9k upvotes and 1.5k comments](#)

["Why do nonprofits misreport their financial performance? It's about manager pay"](#) by Sally Parker. Big Ideas: Research and Insights from Texas McCombs. October 14, 2020.

## PROFESSIONAL AFFILIATIONS & EXPERIENCE

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Management Accounting Section, AAA

Accounting, Behavior and Organizations Section, AAA

Financial Accounting and Reporting, AAA

Association of Chartered Certified Accountants, inactive

Audit Intern, Deloitte L.L.P., Calgary, Canada, 01/2007 - 03/2007