

# XINYU ZHANG | 馨钰 张

Samuel Curtis Johnson Graduate School of Management  
S.C. Johnson College of Business  
Cornell University, Ithaca, NY 14853

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## EMPLOYMENT

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

Assistant Professor of Accounting	2018 - Present
Clifford H. Whitcomb Faculty Fellow	2021 - 2022

## 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

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I examine how management control systems influence employee cooperation and collaboration across diverse contexts, including productive and creative tasks, contract negotiations, and workplace giving. I also study managerial pay in nonprofit organizations and its effects on donor trust, financial reporting, and governance.

## PUBLICATIONS

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- [1] Xinyu Zhang (2025) "The Effects of Relative Performance Information on Subsequent Cooperation", Accepted by *Contemporary Accounting Research*
  - Based on Dissertation (The University of Texas at Austin)
  - <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
  - <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
  - Cited in HRM online, 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
  - Cited in Research Handbook in Nonprofit Accounting 2023, Texas McCombs Big Ideas

- <https://doi.org/10.2308/TAR-2019-0620>

## WORKING PAPERS

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Chan, Eric W., and Xinyu Zhang “The Effects of Nonprofit Pay and Market Pay Transparency on Donor Trust and Nonprofit Governance”, revising for resubmission at *Contemporary Accounting Research*

- Presentations: Cornell University (Zhang), Emory University (Zhang), ENEAR Online Seminar (Zhang), Georgia State University (Zhang), GNP Midyear meeting (Chan), Indiana University (Zhang), The University of Texas at Austin (Chan), University of Bern (Chan)

Lu, Yao, Weining Zhang, and Xinyu Zhang “Assisting Job Interviews with Generative AI: Effects on Employee Selection”, revising for resubmission as official REP at *Journal of Accounting Research*

- Presentations: Cornell University (Zhang), The 3rd *Journal of Accounting Research* Registered Report Conference (Zhang)

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: Cornell Brownbag (White), Erasmus Accounting Workshop (Zhang), EAA Virtual Accounting Research Seminar (White), University of Southern Denmark (Scheduled, Zhang), Amsterdam University (Scheduled, Zhang) and Tilburg University (Scheduled, Zhang)

Guggenmos, Ryan D., Kristi M. Rennekamp, and Xinyu Zhang “The Cognitive Costs of Misreporting”

- Presentations: ENEAR Online Seminar (Guggenmos), Emory University (Guggenmos), Free University of Amsterdam (Guggenmos), Nanyang Technology University (Guggenmos), Tilburg University (Guggenmos), University of Amsterdam (Guggenmos), University of Pittsburgh (Guggenmos), University of Wisconsin at Madison (Guggenmos)

Frederick, Lauren, Kristi M. Rennekamp, and Xinyu Zhang “The Impact of Financial Education Resources on Novice Investors”

- Presentations: Cornell University (Frederick), ENEAR Conference (Zhang), ABO Conference (Frederick)

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)

## SELECTED WORK IN PROGRESS

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“Assessing Creativity of Team Members” with Natasha Bernhardt

“Charitable Giving at Workplaces” with Eddy Cardinaels and Di Yang

“Collective Bargaining” with Martin Wiernsperger

“ESG Metrics” with Lauren Frederick, Kristi M. Rennekamp, and Brian J. White

“Labeling Whistleblowing Systems” with Kristi M. Rennekamp and Jiexin Wei

## AWARDS & HONORS

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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	2014
Donald D. Harrington Graduate Fellowship	2013

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

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University of Bern*	2026
The Role of Accounting & Information Frictions in Microenterprises, Rice University	2025
Tilburg University*	2025
University of Amsterdam*	2025
University of Southern Denmark*	2025
Palmetto Symposium on Experimental Accounting Research, University of South Carolina	2025
Columbia Management Accounting Conference, Columbia University	2025
Performance Management Field Research Symposium, University of Wisconsin at Madison	2025
The 5 <sup>th</sup> Labor and Accounting Conference, Stanford University	2025
Erasmus University*	2025
MAS Midyear Meeting, Austin^	2024
Georgia State University*	2024
The 1 <sup>st</sup> annual Field Experiments in Accounting and Finance Conference, Georgetown University	2024
<i>Contemporary Accounting Research</i> Conference, Toronto	2024
The 3rd <i>Journal of Accounting Research</i> Registered Report Conference*	2024
ABO Research Conference, Montreal^	2024
University of Illinois Urbana-Champaign*	2024
The 17th Annual Rotman Accounting Research Conference, University of Toronto	2024
ENEAR Conference, Erasmus University*	2024
Cornell Financial Reporting Mini Summer Camp, Cornell University	2024
Inaugural Columbia Management Accounting Conference, Columbia University	2024
University of Illinois Emerging Management Accounting Scholars Symposium, UIUC	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
University of Illinois Emerging Management Accounting Scholars Symposium, UIUC	2022
MAS Midyear Meeting^	2022
Saint Mary's University*	2021
Washington State University*	2021
<i>Contemporary Accounting Research</i> Conference	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</i> Conference	2020
<i>European Accounting Review</i> Conference*	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
University of Illinois Emerging Management Accounting Scholars Symposium, UIUC	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

Cornell-Tsinghua FMBA Guest Lecture 2024

- “Financial Reporting and Governance in Nonprofit Organizations”

MAS Doctoral Consortium, Houston\*\* 2020

- “Expect Turbulence: Transition from Graduate Student to Faculty Member”

### TEACHING INTERESTS

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Managerial Accounting; Financial Modeling; Experimental Research Methods

### TEACHING

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Teaching Relief (pre-tenure mini sabbatical)	Spring 2025
Financial Modeling (Cornell, MBA) (4.31; 4.41; 4.45 out of 5.00)	Fall 2024
Financial Modeling (Cornell, MBA) (4.10; 4.50; 4.80 out of 5.00)	Spring 2024
Financial Modeling (Cornell, MBA) (4.61; 4.64; 4.81 out of 5.00)	Fall 2023
Financial Modeling (Cornell, MBA) (4.56; 4.33; 4.91 out of 5.00)	Spring 2023
Financial Modeling (Cornell, MBA) (4.53; 4.49; 4.71 out of 5.00)	Fall 2022
Financial Modeling (Cornell, MBA) (4.42; 4.40; 4.38 out of 5.00)	Spring 2022
Financial Modeling (Cornell, MBA) (3.88; 4.00; 3.65 out of 5.00)	Fall 2021
Financial Modeling (Cornell, MBA) (3.97; 3.74 out of 5.00)	Spring 2021
Foundations of Financial Modeling (Cornell, Undergraduate) (4.12 out of 5.00)	Spring 2021
Financial Modeling (Cornell, MBA) (3.65; 3.86; 4.05; 3.73 out of 5.00)	Fall 2020
Financial Modeling (Cornell, MBA) (4.18; 3.75; 3.53 out of 5.00)	Spring 2020
Financial Modeling (Cornell, MBA) (4.29; 4.61; 4.16 out of 5.00)	Fall 2019
Financial Modeling (Cornell, MBA) (3.79; 3.55; 3.65; 3.83 out of 5.00)	Spring 2019
Fundamentals of Managerial Accounting (UT Austin, Undergraduate) (4.40 out of 5.00)	Summer 2015

### SERVICE - EXTERNAL

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#### Editorial Board Member:

*Journal of Management Accounting Research; Behavioral Research in Accounting*

#### 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; Journal of Accounting, Audit and Finance; Behavioral Research in Accounting*

#### 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

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

#### **SERVICE - INTERNAL**

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Co-organizer, the Accounting Area Research Workshop	2019 - 2025
Member, Accounting Faculty Search Committee, Johnson College of Business	2024
Member, Accounting Faculty Search Committee, Johnson College of Business	2023

#### **SERVICE – STUDENT MENTORSHIP**

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Committee Member – Yuqiao He (Doctoral Program in Michigan State University)	2024 - 2025
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#### **MEDIA MENTIONS**

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[“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 EXPERIENCE & AFFILIATIONS**

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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