

**MICHAEL (MINYE) TANG**

Florida International University, College of Business  
11200 S.W. 8<sup>th</sup> Street, MANGO 344  
Miami, FL 33199

Phone: (305) 348-3260  
Email: [mtang@fiu.edu](mailto:mtang@fiu.edu)

**ACADEMIC POSITIONS HELD**

<b>Florida International University, College of Business, School of Accounting</b>	Miami, FL
Associate Professor (with tenure)	2023 ~ present
Assistant Professor	2020 ~ 2023
Faculty Fellow in Program Administration and Evaluation	2021 ~ 2022
<b>New York University, Stern School of Business, Department of Accounting</b>	New York, NY
Assistant Professor	2012 ~ 2020

**EDUCATION**

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

**PRIMARY RESEARCH INTERESTS**

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

**PEER-REVIEWED PUBLICATIONS AND ACCEPTED PAPERS (\*Corresponding Author, *Top 6 Acct. Journals*)**

- 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.
- Luo, J., J. Ronen, R. Shalev, and **M. Tang\***. (2020) Annual Earnings Guidance and the Smoothing of Analysts' Multi-Period Forecasts *Journal of Accounting, Auditing and Finance* Vol 37: 874-901.
- Tang, M.\***, R. Wang, and Y. Zhou. (2021) Labor Market Mobility and Expectation Management: Evidence from Enforceability of Non-compete Provisions *Contemporary Accounting Research* Vol 38: 867-902.
- Tang, M.\*** (2022) Consistency in Management Earnings Guidance Patterns (*solo-authored*) *The International Journal of Accounting* Vol 57: 225-270.
- Tang, M.** and H. Xin.\* (2022) Asymmetric Timing of Gain and Loss Recognition and Insider Trading Profitability *Forthcoming at Journal of Accounting, Auditing and Finance*
- *Best Paper Award at Global Finance Association Conference 2018*
- Chen, J., M. Jung\*, and **M. Tang.** (2023) Does Lowball Guidance Work? An Analysis of Firms That Consistently Beat Their Guidance by Large Margins *Forthcoming at the British Accounting Review.*

**WORKING PAPERS**

---

“Once Is Not Enough: The Properties and Implications of Management Forecast Updates”

(with *Li Yao & Paul Zarowin*)

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

“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*)

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

**RESEARCH IN PROGRESS**

---

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

Workforce Diversity and Corporate Communication: Evidence from LGBT Employment

Nondiscrimination Adoptions (with *Leye Li & Rencheng Wang*)

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

**SELECTED HONORS & AWARDS**

---

FIU BOG Recognized High Value Research Award	2023
U.S. Fulbright Scholar Award [Lisbon, Portugal] ( <i>Summer 2023</i> )	2022-2023
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

**PRIMARY TEACHING INTERESTS**

---

Managerial and financial accounting; financial statement analysis

**TEACHING EXPERIENCES**

---

Florida International University, College of Business	
Financial Reporting and Analysis (MBA, IMBA, EMBA, PMBA)	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)	2009~2011
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 (\*Top 6 Acct. Journals or Equivalent, Ranked as A\* Journals)**

<b>Editorial Board:</b> The International Journal of Accounting	2020-Present
<b>Reviewer:</b> <u>Journal of Accounting and Economics*</u>	
<u>Journal of Accounting Research*</u>	
<u>The Accounting Review*</u>	
<u>Management Science*</u>	
<u>Contemporary Accounting Research*</u>	
<u>Review of Accounting Studies*</u>	
Journal of Accounting, Auditing and Finance	
Journal of Law, Finance and Accounting	
The International Journal of Accounting	
Journal of Financial Reporting	
Multinational Finance Journal	
Applied Economics Letters	
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 <sup>th</sup> 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~Present
FIU College of Business Faculty Fellow in Program Administration and Evaluation	2021~2022

**ACADEMIC RESEARCH PRESENTATIONS (\* indicates presented by coauthors)**

- 2023:** American Accounting Association Mid-Year Meeting (*FARS*) (*presenter*) [Phoenix, AZ] ISCTE-IUL [Lisbon, Portugal] (*presenter*); University of Loughborough [Loughborough, England] (*presenter*); European Financial Management Association (EFMA) Conference [Cardiff, Wales] (*discussant & presenter*); Portuguese Finance Network (PFN) Conference [Funchal, Portugal] (*discussant & presenter*);
- 2022:** Hawai'i Accounting Research Conference (HARC)\* [Online] (*presenter*)  
 Multinational Finance Society Annual Meeting [Gdansk, Poland] (*discussant & presenter*)  
 American Accounting Association Annual Meeting [Online] (*discussant & presenter*)  
 Analyst Research Conference [London, UK] (*presenter*)  
 Florida Accounting Symposium [Miami, FL] (*presenter*)  
 University of Lausanne [Lausanne, Switzerland]
- 2021:** *Journal of International Accounting Research* Conference (JIAR) [Online] (*discussant*)  
 American Accounting Association Annual Meeting [Online] (*discussant*)  
 Northern Finance Association Meeting [Online] (*session chair*)  
 Florida Accounting Symposium [Tallahassee, FL] (*session chair*)  
 Peking University [Online], Florida International University
- 2020:** Hawai'i Accounting Research Conference (HARC) [Hilo, HI] (*discussant & presenter*)  
 McGill University, Florida International University (twice),  
 University of Connecticut, University of West Georgia
- 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) [Shanghai, China]
- 2018:** Hawai'i Accounting Research Conference (HARC) [Honolulu, HI] (*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, LA]  
*Journal of Corporate Finance* conference (*discussant*) [Hong Kong, China]  
 Shanghai Lixin University of Accounting and Finance [Shanghai, China]
- 2017:** American Accounting Association Mid-Year Meeting (FARS) (*discussant*) [Charlotte, NC]  
 American Accounting Association Annual Meeting (*discussant*) [San Diego, CA]  
 University of British Columbia\*, University of Glasgow, NYU Shanghai  
 National University of Singapore, Singapore Management University  
 Conference on Financial Economics and Accounting (CFEA) [Philadelphia, PA]  
 Southern Methodist University, University of Chile  
 Santiago Finance Workshop (*discussant*) [Santiago, Chile]
- 2016:** American Accounting Association Mid-Year Meeting (FARS) (*discussant*) [Newport Beach, CA]  
 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, NY]  
 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, TN]  
 UTS Australian Summer Accounting Conference [Sydney, Australia]  
 University of Calgary and Temple University Conference on Convergence of Financial and  
 Managerial Accounting Research [Banff, Canada]  
 George Mason Conference on Investor Protection,  
 NYU Accounting Summer Camp  
 American Accounting Association Annual Meeting\* [Chicago, IL]  
 American Accounting Association Accounting Behavior and Organizations (ABO)\* [Nashville, TN]  
 City University of Hong Kong, Hong Kong Polytechnic University, Shanghai Jiaotong University
- 2014:** American Accounting Association Mid-Year Meeting (FARS) (*discussant*) [Houston, TX]  
 The Ohio State University (twice)\*  
 University of Illinois at Urbana-Champaign PwC 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, GA]  
 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:** New York University (twice), University of Rochester  
 American Accounting Association Mid-Year Meeting (FARS) [San Diego, CA]  
 Canadian Academic Accounting Association Annual Meeting\* [Montreal, Canada]  
 American Accounting Association Annual Meeting (*presenter & discussant*) [Anaheim, CA]  
 University of Toronto\*, Queen's University\*, University of Waterloo\*  
 City University of Hong Kong\*, Hong Kong Baptist University\*, Fudan University\*

**2012:** American Accounting Association Annual Meeting [Washington, DC]

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, CO]

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

---

**2023:** FIU Accounting Research Day [Miami, FL]

**2022:** American Accounting Association Mid-Year Meeting (*FARS*) (*virtual online*),

CAPANA Annual Conference (*virtual online*), CAR Annual Conference (*virtual online*),

RAST Annual Conference (*virtual online*),

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

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

CAPANA Annual Conference (*virtual online*),

McGill Accounting Research Conference (*virtual online*)

Florida Accounting Symposium (*FAS*) [Florida State University]

*Review of Accounting Studies* Conference (*virtual online*)

**2020:** American Accounting Association Mid-Year Meeting (*FARS*) [Nashville, TN]

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,

European Finance Association Conference (Nova School of Business) [Lisbon, Portugal],

Northern Finance Association Conference [Vancouver, Canada]

**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 Doctoral Student)	since 2021
S.M. Mahamudul Islam, Yanglin Li, Murat Can (Accounting Doctoral Students)	since 2021
Nathaly Larez, Grosslove Alteson (Undergraduate Research Associates)	2021
Presenter at Business Doctoral Student Association (BDSA)	2022

**PERSONAL INFORMATION**

---

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