

ERIC W. CHAN

Assistant Professor of Accounting
The University of Texas at Austin
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ACADEMIC EXPERIENCE

Assistant Professor of Accounting 2015 – Present
McCombs School of Business, The University of Texas at Austin

EDUCATION

Ph.D. in Accounting 2015
Joseph M. Katz Graduate School of Business, University of Pittsburgh

B.S. in Accounting and Finance, *Summa Cum Laude* 2006
Robert H. Smith School of Business, University of Maryland, College Park

RESEARCH

Research Interests: Management Accounting; Incentive Contracting; Promotion; Performance Evaluation; Nonprofits; Behavioral and Experimental Economics

Publications:

1. “Disaggregated versus Holistic Performance Evaluations in a Promotion Setting” with Todd Thornock. *Journal of Management Accounting Research*, 2022, *Forthcoming*.
2. “Losers of CEO Tournaments: Incentives, Turnover, and Career Outcomes” with Harry Evans and Duanping Hong. *The Accounting Review*, 2022, *Forthcoming*.
3. “Understanding and Deterring Misreporting in Nonprofits: The Joint Effects of Pay Level and Penalty Type” with Xinyu Zhang. *The Accounting Review*, 2021 (96): 157-177.
4. “Working Longer but Not Harder: The Effects of Incentivizing Inputs versus Outputs in a Heterogeneous Workforce” with Steve Kachelmeier and Xinyu Zhang. *The Accounting Review*, 2021 (96): 133-156.
5. “Promotion, Relative Performance Information, and the Peter Principle” *The Accounting Review*, 2018 (93): 83-103.

Working papers:

6. “Promote Internally or Hire Externally? The Role of Gift Exchange and Performance Measurement Precision” with Jeremy Lill and Victor Maas (Revising for 2nd round review at *Journal of Accounting Research*)

7. “Effects of Explicit Versus Implicit Contracts on Worker Performance, Trust, and Reciprocity, and the Role of Peer Benchmarking” with Jeremy Lill (Revising for 2nd round review at *Journal of Management Accounting Research*)
8. “Ignorance is Bliss: The Effects of Real Activities Management by Employees and the Role of Managers” with Markus Arnold and Kai Bauch
9. “Nonprofit Pay, Pay Transparency, and Governance” with Xinyu Zhang
10. “Working Harder but Lying More? How Managerial Effort Influences Reporting” with Jason Brown, Willie Choi, Harry Evans and Don Moser

Work in progress:

“Labor cost-cutting practices” with Kenzie Kingsley and Brian White

Media:

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

[“To Demotivate Your Workers, Connect Pay to Hours Clocked”](#) Deborah Lynn Blumberg. *Big Ideas: Research and Insights from Texas McCombs*. October 28, 2020.

- Top post on Reddit r/science on October 31, 2020, with 39.8k upvotes, 1.5k comments

[“Why Do Nonprofits Misreport Their Financial Performance? It’s About Manager Pay”](#) Sally Parker. *Big Ideas: Research and Insights from Texas McCombs*. October 14, 2020.

[“Why Performance Rankings Can Backfire for Promotions”](#) Steve Brooks. *Big Ideas: Research and Insights from Texas McCombs*. November 14, 2018.

RESEARCH PRESENTATIONS

- 2022 Nanyang Technological University; Singapore (*scheduled*)
- 2022 University of Bern, Switzerland (*scheduled*)
- 2022 University of Illinois at Urbana-Champaign (*scheduled*)
- 2021 Wilfrid Laurier University, Canada
- 2021 University of Nebraska-Lincoln
- 2021 Chapman University
- 2021 Tulane University
- 2019 Indiana University
- 2019 University of Waterloo, Canada
- 2019 University of North Texas
- 2018 Emory University
- 2017 Tilburg University, Netherlands
- 2015 Arizona State University
- 2015 University of California, Davis

- 2015 Cornell University
- 2015 Georgia State University
- 2015 University of Pittsburgh
- 2015 University of Texas at Austin
- 2015 Virginia Polytechnic Institute and State University
- 2015 College of William & Mary

Research Conference Presentations

- 2022 Management Accounting Section Midyear Meeting (virtual)
- 2021 Journal Management of Accounting Research (JMAR) Online Brownbag
- 2021 European Network for Experimental Accounting Research (ENEAR) Online Seminar
- 2021 Accounting, Behavior and Organizations Research Conference, San Antonio, TX
- 2020 Management Accounting Section Midyear Meeting, Houston, TX
- 2019 Global Management Accounting Research Symposium, Lansing, MI
- 2019 Accounting, Behavior and Organizations Research Conference, Providence, RI
- 2018 Management Accounting Section Midyear Meeting, Scottsdale, AZ
- 2018 AAA Annual Meeting, Washington, DC
- 2017 Lone Star Accounting Research Conference, Arlington, TX
- 2016 Management Accounting Section Midyear Meeting, Dallas, TX
- 2015 Global Management Accounting Research Symposium, Lansing, MI
- 2015 Accounting, Behavior and Organizations Research Conference, Nashville, TN
- 2013 Management Accounting Section Midyear Meeting, New Orleans, LA
- 2013 Auditing Section Midyear Meeting, New Orleans, LA
- 2012 Accounting, Behavior and Organizations Research Conference, Atlanta, GA

Other Presentations

- 2021 MAS PhD Student Roundtable Q&A at Doctoral Consortium, Management Accounting Section Midyear Meeting (virtual)
- 2021 “How to Keep Calm and Carry On” at Doctoral Consortium, Accounting, Behavior and Organizations Research Conference, San Antonio, TX

RESEARCH AWARDS AND GRANTS

Research Awards

- 2016 Management Accounting Section Best Dissertation Award (Runner-Up)
- 2016 Outstanding Paper Award at Management Accounting Section Midyear Meeting
- 2016 Best Management Accounting Paper Award at Southeast Region Meeting

Grants and Fellowships

- 2021 Institute of Management Accountants (IMA) Research Foundation Research Grant
- 2019 CPA Ontario Centre for Performance Management Research and Education Grant
- 2015 Ben L. Fryrear Research Fellowship
- 2015 Institute of Management Accountants (IMA) Doctoral Student Grant
- 2014 Berg Center BNY Mellon Fellow
- 2013 AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow

2010 Mervis Doctoral Fellowship

TEACHING

The University of Texas at Austin

Fundamentals of Managerial Accounting (ACC312H) 2016 – Present
Canfield Business Honors Program
Spring 2021 (Avg. Instructor rating: 4.9/5.0)
Spring 2020 (Avg. Instructor rating: 4.9/5.0)
Spring 2019 (Avg. Instructor rating: 5.0/5.0)
Spring 2018 (Avg. Instructor rating: 4.8/5.0)
Spring 2017 (Avg. Instructor rating: 4.7/5.0)
Spring 2016 (Avg. Instructor rating: 4.2/5.0)

University of Pittsburgh

Managerial Accounting (BUSACC 0040) 2013
Summer 2013 (Avg. Instructor rating: 4.8/5.0)
Fall 2013 (Avg. Instructor rating: 4.4/5.0)

TEACHING AWARDS

2022 *Nominee* for Hank and Mary Harkins Foundation Award for Effective Teaching in Undergraduate Classes
2021 McCombs BBA Faculty Honor Roll
2021 *Nominee* for Hank and Mary Harkins Foundation Award for Effective Teaching in Undergraduate Classes
2020 McCombs BBA Faculty Honor Roll
2020 *Nominee* for Hank and Mary Harkins Foundation Award for Effective Teaching in Undergraduate Classes
2019 McCombs BBA Faculty Honor Roll
2018 Member of Society for Teaching Excellence at UT Austin

SERVICE AWARDS

2021 Journal of Management Accounting Research (JMAR) Outstanding Reviewer Award

SERVICE

Professional Committees

2022 Management Accounting Section Publications Committee
Management Accounting Section Ph.D. Mentorship Program Mentor
2021 Management Accounting Section Dissertation Award Committee at Annual Meeting
Management Accounting Section Ph.D. Mentorship Program Mentor
2020 European Accounting Association 2021 Annual Congress Scientific Committee
2019 European Accounting Association 2020 Annual Congress Scientific Committee
2016 Management Accounting Section Midyear Meeting Outstanding Paper Award Selection Committee

Editorial and Conference Services

- 2022 Journal Reviewer for *Accounting, Organizations and Society*, *The Accounting Review*
- 2021 Journal Reviewer for *The Accounting Review*, *Contemporary Accounting Research*, *Accounting, Organizations and Society*, *Management Science*, *Journal of Management Accounting Research*, Conference Reviewer for Management Accounting Section Midyear Meeting, Conference Reviewer and Discussant for Accounting, Behavior and Organizations Conference
- 2020 Journal Reviewer for *The Accounting Review*, *Contemporary Accounting Research*, *Accounting, Organizations and Society*, *Journal of Management Accounting Research*, *European Accounting Review*, Conference Discussant for Accounting, Behavior and Organizations Conference, Conference Reviewer for Management Accounting Section Midyear Meeting, European Accounting Association Annual Congress
- 2019 Journal Reviewer for *The Accounting Review*, *Contemporary Accounting Research*, *Journal of Management Accounting Research*, *Journal of Accounting Literature*, Conference Reviewer and Discussant for Accounting, Behavior and Organizations Conference and Management Accounting Section Midyear Meeting, Conference Reviewer for European Accounting Association Annual Congress
- 2018 Journal Reviewer for *The Accounting Review*, *Behavioral Research in Accounting*, *Contemporary Accounting Research*, *Journal of Accounting Literature*, Conference Reviewer for Management Accounting Section Midyear Meeting, American Accounting Association Annual Meeting
- 2017 Journal Reviewer for *The Accounting Review*, *Accounting, Organizations and Society*, Conference Reviewer for Accounting, Behavior and Organizations Conference and Management Accounting Section Midyear Meeting
- 2016 Journal Reviewer for *Accounting, Organizations and Society*, Conference Reviewer for Accounting, Behavior and Organizations Conference and Management Accounting Section Midyear Meeting
- 2015 Conference Reviewer and Discussant for Accounting, Behavior and Organizations Conference, Management Accounting Section Midyear Meeting
- 2014 Conference Reviewer for Management Accounting Section Midyear Meeting
- 2013 Journal Reviewer for *The Accounting Review*, Conference Reviewer and Discussant for Accounting, Behavior and Organizations Conference, Auditing Section Midyear Meeting
- 2012 Conference Reviewer for Accounting, Behavior and Organizations Research Conference, Mid-Atlantic Regional Meeting

The University of Texas at Austin

Service

College of Business Administration (CBA) Honors Program Committee 2016 – Present

PhD Supervision

Xinyu Zhang, Dissertation Committee Member
(University of Texas at Austin, Ph.D. 2018; Placement: Cornell University)

Nathan Mecham, Dissertation Committee Member
(University of Pittsburgh, Ph.D. Expected 2023)

PROFESSIONAL EXPERIENCE

Senior Auditor

2006 – 2010

Ernst and Young LLP, McLean, VA

CERTIFICATIONS AND AFFILIATIONS

- Certified Public Accountant, Maryland (inactive)
- American Accounting Association:
 - Accounting, Behavior and Organizations
 - Management Accounting Section
 - Government and Nonprofit Section
- Institute of Management Accountants
- Incentive Research Foundation