

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

Research Publications:

1. “Promote Internally or Hire Externally? The Role of Gift Exchange and Performance Measurement Precision” with J. Lill and V. Maas. *Journal of Accounting Research*, 2023, 61 (2): 493-530.
2. “The Effects of Explicit Versus Implicit Targets on Worker Performance, Reciprocity, and Trust, and the Role of Peer Benchmarking” with J. Lill. *Journal of Management Accounting Research*, 2023, 35 (1): 69-91.
3. “Disaggregated versus Holistic Performance Evaluations in a Promotion Setting” with T. Thornock. *Journal of Management Accounting Research*, 2022, 34 (3): 77-97.
4. “Losers of CEO Tournaments: Incentives, Turnover, and Career Outcomes” with J.H. Evans III and D. Hong. *The Accounting Review*, 2022, 97 (6): 123-148.
 - Recipient of *Best Management Accounting Paper Award at the 2016 AAA Southeast Region Meeting*
5. “Understanding and Deterring Misreporting in Nonprofits: The Joint Effects of Pay Level and Penalty Type” with X. Zhang. *The Accounting Review*, 2021, 96 (4): 157-177.
6. “Working Longer but Not Harder: The Effects of Incentivizing Inputs versus Outputs in a Heterogeneous Workforce” with S. Kachelmeier and X. Zhang. *The Accounting Review*, 2021, 96 (5): 133-156.

7. "Promotion, Relative Performance Information, and the Peter Principle" *The Accounting Review*, 2018, 93 (3): 83-103.
 - Recipient of *2016 Outstanding Paper Award at the Management Accounting Section Midyear Meeting*
 - Recipient of *2016 Management Accounting Section Best Dissertation Award (Runner-Up)*

Working Papers:

8. "Employee-level Real Activities Management and Managerial Target Setting" with M. Arnold and K. Bauch
 - Recipient of the *2022 IMA Best Management Accounting Paper at the Annual Meeting Award*.
9. "The Effects of Nonprofit Pay and Market Pay Transparency on Donor Trust and Nonprofit Governance" with X. Zhang
10. "Layoffs or Reduced Hours? Effects of the Performance Measurement System" with M. Feinberg and B. White

Work-in-Progress:

- "Governance principles" with Rob Bloomfield and Xinyu Zhang
- "Management regulatory focus" with Sohee Kim and Jeremy Lill
- "Promotion and employee potential assessments" with Huaxiang Yin
- "Promotion and diversity initiatives" with Duanping Hong and Divesh Sharma

Practitioner Publications:

- "Subjective Performance Evaluation Systems and Employee Ratings" with T. Thornock. *Strategic Finance*. August 7, 2023.

RESEARCH PRESENTATIONS

Invited Workshops

- 2022 Nanyang Technological University, Singapore
- 2022 University of Bern, Switzerland
- 2022 Cornell University
- 2022 University of Illinois Urbana-Champaign
- 2021 Wilfrid Laurier University, Canada
- 2021 University of Nebraska-Lincoln
- 2021 Chapman University
- 2021 Tulane University
- 2019 Indiana University Bloomington
- 2019 University of Waterloo, Canada
- 2019 University of North Texas
- 2018 Emory University
- 2017 Tilburg University, The Netherlands
- 2015 Arizona State University

- 2015 University of California, Davis
- 2015 Cornell University
- 2015 Georgia State University
- 2015 Virginia Tech
- 2015 College of William & Mary
- 2015 The University of Texas at Austin
- 2015 University of Pittsburgh

Research Conference Presentations

- 2023 Government and Nonprofit Section Midyear Meeting, Denver, CO
- 2023 Management Accounting Section Midyear Meeting, Atlanta, GA
- 2022 Accounting, Behavior and Organizations Research Conference, Phoenix, AZ
- 2022 Global Management Accounting Research Symposium - Journal Management of Accounting Research Forum
- 2022 Management Accounting Section Midyear Meeting (Online)
- 2021 Journal Management of Accounting Research Online Brownbag
- 2021 European Network for Experimental Accounting Research 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 Accounting PhD Rookie Camp, Miami, FL
- 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 Conference Presentations

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

RESEARCH AWARDS AND GRANTS

“Best Paper” Awards

- 2022 IMA Best Management Accounting Paper at the Annual Meeting Award
- 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 AAA Southeast Region Meeting

Grants and Fellowships

2022 Ernst & Young Faculty Fellowship in Teaching Excellence
2022 UT Provost's Research Reboot Award
2021 Institute of Management Accountants (IMA) Research Foundation Research Grant
2021 President's Council of Cornell Women Affinito-Stewart Research Grant
2019 CPA Ontario Centre for Performance Management Research and Education Grant
2016 PricewaterhouseCoopers Employees and Alumni Centennial Fellowship
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

MEDIA ARTICLES

["Harder Work Pays Off for Promotions"](#) Deborah Lynn Blumberg. *Big Ideas: Research and Insights from Texas McCombs*. May 24, 2023.

["When an Internal Candidate Loses a CEO Bid, Other Opportunities Arise"](#) *UT News*. April 28, 2022.

["Execs Passed Over for CEO Find Better Jobs"](#) Steve Brooks. *Big Ideas: Research and Insights from Texas McCombs*. April 28, 2022.

["Going up? Slight difference in evaluation systems could sway promotions"](#) Scott Schrage. *Nebraska Today*. March 23, 2022.

["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.

["Employers Should Reward Workers for Accomplishments, Not Hours Worked"](#) *UT News*. October 28, 2020.

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

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

["Manager Pay Level Drives Misreporting of Nonprofit Financial Performance"](#) *UT News*. October 14, 2020.

["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.

TEACHING

The University of Texas at Austin

Fundamentals of Managerial Accounting (ACC312H) 2016 – Present
Canfield Business Honors Program
Spring 2023 (Avg. Instructor rating: 4.8/5.0)
*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)

** McCombs BBA Faculty Honor Roll*

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

2023 *Nominee* for Hank and Mary Harkins Foundation Award for Effective Teaching in Undergraduate Classes
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

The University of Texas at Austin

University Committees

McCombs Behavioral Lab Committee 2022 – Present
College of Business Administration (CBA) Honors Program Committee 2016 – Present

PhD Supervision

Kaitlyn Kroeger, Dissertation Committee Member
(University of Texas at Austin, Ph.D. Accounting, Expected 2025)

Nathan Mecham, External Dissertation Committee Member
(University of Pittsburgh, Ph.D. Accounting, 2023; Placement: Christopher Newport University)

Alex Priest, External Dissertation Committee Member
(University of Texas at Austin, Ph.D. Finance, 2023; Placement: University of Rochester)

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

Professional Committees

- 2023 Management Accounting Section Nominating Committee
Management Accounting Section Best Paper at the Annual Meeting Committee
Management Accounting Section Ph.D. Mentorship Program Faculty Mentor
- 2022 Management Accounting Section Publications Committee
Management Accounting Section Ph.D. Mentorship Program Faculty 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

Editorial Board, *Behavioral Research in Accounting* 2023 - Present

Ad hoc Journal Reviewer for:

The Accounting Review
Accounting Horizons
Accounting, Organizations and Society
Behavioral Research in Accounting
Contemporary Accounting Research
European Accounting Review
Journal of Accounting Literature
Journal of Accounting Research
Journal of Management Accounting Research
Management Science
Management Accounting Research

Conference Reviewer and/or Discussant for:

Accounting, Behavior and Organizations Conference
American Accounting Association Annual Meeting
Auditing Section Midyear Meeting
European Accounting Association Annual Congress
Government and Nonprofit Section Midyear Meeting
Hawaii Accounting Research Conference
Management Section Midyear Meeting
Mid-Atlantic Regional Meeting

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