

## Michael Thomas Paz

442 Statler Hall  
S.C. Johnson College of Business – School of Hotel Administration  
Cornell University  
Ithaca, NY 14853

### ACADEMIC EXPERIENCE

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#### Cornell University, School of Hotel Administration

- Assistant Professor of Accounting
- Instructor of Accounting

**Ithaca, NY**

2016 - Present  
2015-2016

#### Drexel University, LeBow College of Business

- Graduate Instructor

**Philadelphia, PA**

2012-2015

### EDUCATION

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#### Drexel University

- Ph.D. in Accounting

**Philadelphia, PA**

March, 2016

#### University of Rhode Island

- M.S. in Accounting

**Kingston, RI**

May, 2010

#### Rhode Island College

- B.A. with Honors in Music (magna cum laude), Minor in Management

**Providence, RI**

May, 2008

### RESEARCH

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#### *Interests*

My research interests lie broadly in the area of managerial control, including financial incentives and compensation, performance management, and cost management.

#### *Refereed Publications*

Chang, H., & Paz, M. T. (2017). Customer-Base Concentration: Implications for Management Accounting Practitioners. *China Management Accounting Review* 1(1): 84-89.

Chang, H., Ittner, C. D., & Paz, M. T. (2014). The Multiple Roles of the Finance Organization: Determinants, Effectiveness, and the Moderating Influence of Information Systems Integration. *Journal of Management Accounting Research* 26(2): 1-32.

- Presented at the 2014 Journal of Management Accounting Research Conference

Paz, M., Reichert, B. E., & Woods, A. (2013). How Does Peer Honesty Affect Focal Manager Honesty in a Budget Reporting Setting? *Advances in Accounting Behavioral Research* 16: 85-114.

#### *Working Papers*

“Customer Concentration, Cost Structure, and Performance” – with Hsihui Chang and Curtis M. Hall

- Presented at the 2015 Management Accounting Section Research and Case Conference
- Revising for 2<sup>nd</sup> round submission at the Journal of Management Accounting Research

“A Supply Chain Coordination Mechanism for Common Items Subject to Failure in the Electronics, Defense, and Medical Industries” – with Avijit Banerjee, Seung Lae Kim, and Mikhail M. Sher

- Presented at the 2015 Northeast Decision Sciences Institute Conference
- Under 3<sup>rd</sup>-round review at *International Journal of Production Economics*

“Politician’s Equity Holdings and Corporate Social Responsibility” – with Jonghwan Kim and Kwangjoo Koo

- Presented at the 2017 AAA Annual Conference
- Under 1<sup>st</sup>-round review at *Journal of Accounting and Economics*

“CEO Human Capital and Long-term Value of SG&A Expenditures” – with Kwangjoo Koo

- Submitted to the 2018 AAA Annual Conference

### ***Work in Process***

“Political Connections and Nonprofit Performance” – with Hsihui Chang, Zhiming Ma, and Raj Mashruwala (Data Analysis Phase)

- Chinese dataset on political connections among nonprofit directors
- Utilizes an exogenous shock to Chinese nonprofit firms to identify agency costs of political connections

“Nonprofit Mergers and Nonprofit Performance” – with Hsihui Chang, Zhiming Ma, and Raj Mashruwala (Data Analysis Phase)

- Utilizes hand-collected data on nonprofit mergers to identify merger determinants and post-merger performance and agency issues among acquiring firms

“Nonprofit Director Characteristics and Organizational Performance” – with Rachel Gordon (Data Analysis Phase)

“An Analysis of Poker Room Traffic” – with Bruce McCullough and Mikhail M. Sher (Data Analysis Phase)

- Utilizes hand-collected dataset of poker room traffic within three regional casino-based poker room networks
- Three paper series analyzing the impact of promotions on poker room profitability and poker room traffic (two for hospitality journals, one for a high-quality operations journal)
- Exploratory descriptive analysis received “Best Paper Award” at the 2017 Fall ABR Conference in Atlantic City, NJ

“Relative Performance Information, Peer Comp Set Quality, and Prior Performance” – with Michael C. Sturman

- Data agreement reached in principle with Smith Travel Research for proprietary data set

“Employee Stock Ownership Plans and Executive Compensation” – with Sean E. Rogers and Christopher Boone (Data Collection Phase)

- Utilizes newly acquired Incentive Lab Database
- Awarded 2017 ISS Grant of \$6,000 to hand-collect supplemental data for smaller ESOP firms
- Preliminary data analysis in-process using available digitized data

“Organizational Commitment and Employee Reward Preferences” – with Robert Lee (Design Phase)

- Pilot study run, revising instrument for complete data collection

“Incentive Contracts and the Control Effects of Continuous Monitoring” – with Sukari Farrington (Design Phase)

- Data collection scheduled for February 2018

### **TEACHING EXPERIENCE**

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*Primary Teaching Interests:* Managerial and Cost Accounting

*Secondary Teaching Interests:* Financial Accounting

***Full Courses Taught***

### **Cornell University**

HADM 2230: Financial Accounting Principles  
HADM 4210: Managerial Control in Service Organizations

### **Drexel University**

ACCT 116: Managerial Accounting Principles  
ACCT 331: Cost Accounting  
ACCT 631: Advanced Managerial Accounting (Graduate)  
ACCT 115: Financial Accounting Principles

## **ACADEMIC AND PROFESSIONAL SERVICE**

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### Cornell University

- Faculty Advisor, Comunidad Latinx in Hospitality
- Latin Honors Thesis Committee for Jonathan Sze (Second Reader)

### Ad-hoc Reviewer

- *The Accounting Review*
- *Journal of Management Accounting Research*
- *Journal of Business Ethics*
- *Journal of Applied Accounting Research*
- *Cornell Hospitality Quarterly*
- American Accounting Association (AAA) Conferences
  - Annual Meeting
  - Accounting, Behavior, and Organizations (ABO) Research Conference
  - Management Accounting Section (MAS) Research and Case Conference
  - Mid-Atlantic Regional Meeting

### Conference Discussant

- American Accounting Association (AAA) Conferences
  - Annual Meeting
  - Management Accounting Section (MAS) Research and Case Conference
  - Mid-Atlantic Regional Meeting

## **HONORS, GRANTS, AND AWARDS**

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### Cornell University

Institute for Social Sciences (\$6,000) **2017**  
Engaged Cornell Faculty Grant (\$500) **2017**

### Drexel University

Richard Vanegnmeersch PhD Student Award **2015**  
Doctoral Research Excellent Award – Highly Commended **2014**  
Outstanding PhD Student Instructor Award **2013**

KPMG Foundation Minority Accounting Doctoral Scholarship **2010 - 2015**  
Federation of Schools of Accountancy Student Achievement Award (URI) **2010**

## **PROFESSIONAL EXPERIENCE**

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**Rhode Island Philharmonic & Music School** **2008 - 2010**

- Managed scheduling, accounts, and internal audit for over 1000 students and 60 instructors

**GE Money Bank** **2004 - 2007**

- Underwrote mortgage loans for homes in the New England area