Michael Yip

Curriculum Vitae

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| Email: michael.yip@uga.edu  |  |

**EDUCATION AND CERTIFICATIONS**

PhD in Accounting, University of Illinois, Urbana Champaign August 2018 – 2023

Master of Accounting, University of Waterloo August 2013

Bachelor of Accounting and Financial Management, University of Waterloo December 2012

Chartered Professional Accountant (CPA, CA) Ontario, Canada

**ACADEMIC INTERESTS**

Research: Artificial Intelligence; Data Analytics and Emerging Technologies; Financial Reporting; Management Control System Design; Performance Measurement and Evaluation

Teaching:Financial Reporting Policy and Research; Data Analytics; Managerial Accounting

**WORKING PAPERS**

**‘Leveling the Playing Field: Artificial Intelligence (AI) – Augmented Design and the Expertise Bias in Creativity Evaluations’** with Jordan Samet and Michael G. Williamson (Revise and Resubmission)

*Summary:* We evaluate the influence of Artificial Intelligence use and knowledge on the subjective evaluation of creative output

*Presentations/Conferences:* 2022 ABO (Presenter), 2022 Biennial Experimental Accounting Research Conference, 2022 Experimental Research in Management Accounting Conference, 2023 MAS Midyear Meeting (Presenter), Egyptian Online Seminars in Business, Accounting and Economics; ENEAR, EXRIMA, Indiana University, Tilburg University, 2024 Columbia Management Accounting Conference

*Research Support:* $2,000 IMA Phase 1 Doctoral Research Grant

**‘AI Washers and Maskers’** with Dain C. Donelson, Minjeong (MJ) Kim, and Sydney Kim (Preparing for submission)

*Summary:* We provide evidence of firms strategically disclosing their Artificial Intelligence (AI) activities within their financial filings. We compare firms’ voluntary AI disclosures against their AI investments and document evidence of firms exaggerating their AI activities (AI Washers) as well as those that understate their activities (AI Maskers).

*Presentations/Conferences:* U.S. Securities and Exchange Commission AI Community of Practice (Invited Presenter); U.S. Securities and Exchange Commission Office of Strategic Hub for Innovation and Technology (Presenter); U.S. Securities and Exchange Commission Division of Examination; 2024 University of Wisconsin-Madison

**‘Survey Evidence on the Determinants and Consequences of Artificial Intelligence Use in Sell-Side Equity Research’** withMargaret H. Christ andMinjeong (MJ) Kim (Preparing for submission)

*Summary:* We conduct a survey and qualitative interviews with sell-side equity analysts on the application Artificial Intelligence/Machine Learning (AI/ML) in equity research. Our study provides insights on the type of AI/ML applications and the organizational accelerators and barriers to adoption, including the influence of organization, team, and individual analyst level characteristics

*Presentations/Conferences:* 2024 U.S. Securities and Exchange Commission Professional Development Session (Invited Presenter), 2024 Qualitative Accounting Research Forum (Presenter), 2024 Dairyland, and 2024 Rays of Research Series at UW-Madison

**WORKING PAPERS (CONT’D)**

**‘Academic Research from a Standard Setter’s Perspective’** with Christine A. Botosan, Ryan McDonough, and Tammy R. Waymire (Under Review at Accounting Horizons)

*Summary:* We discuss the role and significance of academic research within the standard-setting process and various FASB and GASB initiatives to support the production of relevant academic research and improve our consumption of that research. We also provide suggestions for identify practice-relevant research

**‘Time is Money: The Effect of Funding Delay on Budget Misreporting’** (Preparing for Submission)

*Summary:* I provide evidence on the effect of time delay in the budgeting review process influences budget misreporting

*Presentations:* JMAR Rookie Camp, Nanyang Technological University, Northeastern University, Queen’s University, Simon Fraser University, University of Alberta, University of Georgia, and the University of Illinois Urbana-Champaign

*Research Support:* $4,250 IMA Grant; $25,000 Deloitte Foundation

**‘The Impact of Virtual Reality on Investor Judgments and Decisions’** with Kim Mendoza, Roshan Sinha, and Nicko Wei (Work in progress)

*Summary:* We evaluate whether investor judgement of management’s credibility is influenced by different disclosure mediums, including Virtual Reality versus Video, and subsequent misrepresentations

*Research Support:* ~$17,000 research grant from the Gies College of Business

**TEACHING EXPERIENCE**

**University of Georgia, Athens, GA**

ACCT 7700 Accounting Policy and Research Fall 2024 (Rating 4.6 / 5.0)

**University of Illinois, Urbana Champaign**

ACCY 304 Accounting Control Systems Summer 2019; Rating 4.7 / 5.0

ACCY 575 Data Analytics for Accounting, Teaching Assistant Spring 2021

ACCY 570 Data Analytics Foundations, Teaching Assistant Fall 2020

ACCY 304 Accounting Control Systems Fall 2018; Spring 2019

**PROFESSIONAL EXPERIENCE**

**University of Georgia, Terry College of Business, Athens, GA** 2024 – Present

*Assistant Professor*

**Financial Accounting Standards Board, Norwalk, CT** 2023 – 2024

*Post-Doctoral Fellow* – Identified academic research and support used as a basis for setting U.S. General Accepted Accounting Principles. Acted as an academic ambassador on behalf of the U.S. Accounting Standard Setter to the academic community and encourage/stimulate relevant academic research

**Deloitte Consulting, Finance & Performance Management, Toronto, ON** 2013 – 2018

*Senior Consultant* (2017 – 2018) / *Consultant* (2015 – 2017) / *Business Analyst* (2013 – 2015) – Worked with CFOs and their respective departments on Finance Technology Strategy and Implementation, Regulatory, ESG, and Managerial Reporting and decision-making within Financial Institution, Healthcare, Oil & Gas, and Telecommunication sectors

**KPMG LLC, Intern, Assurance and Advisory, Toronto, ON** May 2012 – August 2012

**Barrick Gold, Intern, Finance Performance & Analysis, Toronto, ON** September 2011 – December 2011

**Bank of Nova Scotia, Intern, Accounting Policy & Procedures, Toronto, ON** September 2010 – December 2010

**CONFERENCES ATTENDANCE**

**2024:** Financial Reporting Issues Research Symposium; Financial Accounting and Reporting Section (FARs) Midyear Meeting; Emerging Financial Reporting Issues Research Symposium; Illinois Emerging Management Accounting Scholars Symposium; AAA Annual Meeting; SESARC

**2023:** AAA Annual Meeting; Management Accounting Section Doctoral Consortium & Midyear Meeting; IASB Research Forum

**2022:** AAA Management Accounting Section Doctoral Consortium & Midyear Meeting; AAA Accounting Behavioral Organization Doctoral Consortium & Midyear Meeting; Illinois Emerging Management Accounting Scholars Symposium 2022; AAA Annual Meeting

**2021:** AAA Management Accounting Section Doctoral Consortium & Midyear Meeting; AAA Audit Midyear Meeting; Financial Accounting and Reporting Section (FARs) Midyear Meeting; CAR Conference and Doctoral Consortium

**2020:** AAA Management Accounting Section Doctoral Consortium & Midyear Meeting; Illinois Audit Doctoral Consortium (UIUC); JMAR Brown Bag; Accounting Behavior and Organization (ABO) Doctoral Consortium & Conference

**2018:** Illinois Audit Doctoral Consortium

**WORKSHOPS AND PRESENTATIONS**

2024: FARS FASB Technical Update; Financial Accounting Standards Board (FASB) Emerging Financial Reporting Issues Research Symposium Discussant; AAA Annual Meeting (Panelist on Intangibles and Post-Doctoral Fellowships); U.S. Securities and Exchange Commission Practice Development Presentation; Qualitative Research Forum

2023: AAA Annual Meeting FASB Update; FASB Technical Update Webinar for Academics; JMAR Rookie Camp, Nanyang Technological University, Northeastern University, Queen’s University, Simon Fraser University, University of Alberta, University of Georgia, and the University of Illinois Urbana-Champaign

2022:AAA Management Accounting Section; AAA Accounting Behavioral Organization Doctoral Consortium & Midyear Meeting

**ACADEMIC SERVICE**

2024 AAA Management Accounting Section – Ad hoc reviewer

2023 AAA Management Accounting Section – Ad hoc reviewer and discussant

2022 AAA Annual Meeting – Ad hoc reviewer and discussant

2022 AAA Management Accounting Section – Ad hoc reviewer, discussant, and moderator

2021 AAA Management Accounting Section – Ad hoc reviewer and discussant

**AWARDS AND HONORS**

Institute of Management Accountants (IMA) Doctoral Dissertation Grant (Awarded $4,250) 2022

Deloitte Foundation Doctoral Fellowship (Awarded $25,000) 2021

MAS PhD Mentorship Program 2021

AAA Management Accounting Section – Outstanding Reviewer Award 2021

Institute of Management Accountants (IMA) Doctoral Phase 1 Grant (Awarded $2,000) 2020

UIUC P. Chris Lu Doctoral Excellence Award (Awarded $7,000) 2020

UIUC Fred H. Figge Distinguished Teaching Assistant Award (Awarded $3,000) 2020

UIUC List of Teachers Ranked as Excellent by Their Students – Outstanding Instructor Rating (4.7/5.0) 2019

University Fellowship 2019

**PROFICIENCIES**

Python, UiPath (Robotics Process Automation), Stata, C++,SPSS, R, Tableau, MS Excel

**PROFESSIONAL MEMBERSHIPS**

CPA, CA, Toronto, Ontario (Active)

American Accounting Association – Financial Reporting Section and Management Accounting Section

**OTHER**

UiPath Case Study with Kim Mendoza (Deloitte Foundation Center for Business Analytics) – Invoice PDF Automation

UiPath Blog Instructional Videos and Cases ([link](https://www.youtube.com/channel/UCwAqsibiFKPUEQ4UyvYsm0A))