

Michael Thomas Paz, PhD, CMA

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

Phone: 607-255-9017
Email: mtp58@cornell.edu

ACADEMIC EXPERIENCE

Purdue University Northwest <ul style="list-style-type: none">Assistant Professor of Accounting	Hammond, IN 2024-present
Cornell University, S.C. Johnson College of Business (Nolan SHA) <ul style="list-style-type: none">Assistant Professor of AccountingInstructor of Accounting	Ithaca, NY 2016 - 2024 2015-2016
Drexel University, LeBow College of Business <ul style="list-style-type: none">Graduate Instructor	Philadelphia, PA 2012-2015

EDUCATION

Drexel University <ul style="list-style-type: none">Ph.D. in Accounting	Philadelphia, PA March, 2016
University of Rhode Island <ul style="list-style-type: none">M.S. in Accounting	Kingston, RI May, 2010
Rhode Island College <ul style="list-style-type: none">B.A. with Honors in Music (magna cum laude), Minor in Management	Providence, RI May, 2008

RESEARCH

Interests

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

Refereed Publications

- Scott, R., Sher, M., and Paz, M.T. (2024). In the Money: An Analysis of Monetary Value of Chips and Player Outcomes in No Limit Texas Hold'em Poker Tournaments. *Journal of Gambling Business and Economics*, forthcoming.
- Paz, M.T., Sher, M.M., McCullough, B.D., & Zarin, S. (2022). Estimating the Effect of Poker Room Promotions on Player Traffic. *UNLV Gaming Research and Review Journal*, 26: 45-58.
- Chang, H., Hall, C.M., & Paz, M.T. (2021). Suppliers' Product Market Competition, Customer Concentration, and Cost Structure. *Journal of Management Accounting Research*, 33(3): 9-27.
- Sher, M.M., Kim, S., Banerjee, A., & Paz, M.T. (2018). A Supply Chain Coordination Mechanism for Common Items Subject to Failure in the Electronics, Defense, and Medical Industries. *International Journal of Production Economics* 203: 164-173.
- 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.

Practitioner-Focused Publications

Kilic, G., & Paz, M.T., and Brady, J. (2024). *Proposed Tax Provisions under H.R. 7024: Financial Implications for the Hospitality Industry*. American Housing and Lodging Association

- Press Mentions: Lodging Magazine

Paz, M.T., Park, R., Green, N., Kim, J., Gelman, J., Schwartz, G., & Sappem, C. (2023). *Innovation from within: Empowering your workforce through crowdsourcing*. Ernst and Young Americas Innovation White Paper Series.

Paz, M.T., Rogers, S.E., Ingraham, A., Fearn, K., Cheng, M., Harvey, B.H., Beldona, S., Hooper, M., Jackson, L., Kwansa, F., Williams-Bryant, D., & Younger, V. (2021). NABHOOD: Creating More Opportunities and Executive Leadership Positions for People of Color in the Hospitality Industry. *Consortium Journal of Hospitality and Tourism* 23: 39-42.

Chang, H., & Paz, M. T. (2018). Competing for Rewards: Tournament Incentives and their Effect on Individual and Corporate Performance. *China Management Accounting Review* 2(1).

Chang, H., & Paz, M. T. (2018). Budget Ratcheting and the Ratchet Effect: How Does Budgeting Really Affect Employee Performance and Motivation? *China Management Accounting Review* 1(3).

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

Working Papers

“The Effect of Politician Stock Ownership on Corporate Tax Strategy” – with Michelle Harding, Jonghwan Kim, and Kwangjoo Koo

- Presented at UIUC Symposium on Tax Research, Indiana Spring Tax Camp, National Tax Association Meeting
- Revising for new submission to *The Accounting Review*

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

- Under second round review at *Journal of Business Ethics*

“Performance Signal Precision and the Relationship between Performance Feedback and Risk” – with Pablo Machado

- Finalizing for submission to *Management Science*

“Benchmarking in Internal Markets: Does the Use of Peer Compensation Groups Affect the Overall Level of CEO Pay” – with Christopher D.A. Boone

- Presented at the 2024 AAA Management Accounting Section Midyear Meeting and 2024 EAA Annual Congress

“Business Strategies and Credit Ratings” – with Yingwen Guo and Yaou Zhou

- Under Review at *Review of Finance and Accounting*

“The Determinants and Performance Impacts of Hotel Sustainability Control Certification Programs” – with Kyuha Cho

- Finalizing for submission to *Cornell Hospitality Quarterly*

Work in Process

“Corporate Social Responsibility and the Role of Fairness Heuristics in Promoting Supply Chain Cooperation” – with Robert Lee and Mikhail M. Sher (Data Analysis Phase)

- Presented at the 2018 Decision Sciences Institute Northeast Regional Conference and 2019 AAA Annual Meeting

“Employee Stock Ownership Plans and Earnings Management” – with Sean E. Rogers and Christopher Boone

“The Effects of Employee Ownership on Executive Compensation” – with Sean E. Rogers and Christopher Boone

“Social Identity and Responses to Control System Tightness in Family-Owned Firms” – sole-authored (Design Phase)

“Margin vs. Mission: Which Focus Drives Donations” – with Beth Y. Vermeer

TEACHING EXPERIENCE

Primary Teaching Interests: Managerial and Cost Accounting

Secondary Teaching Interests: Financial Accounting

Teaching Awards

- 2021 – Cornell Nolan School Teaching Award: Graduate Core
- 2014 – Outstanding PhD Student Instructor Award

Full Courses Taught

Cornell University

HADM 2210: Managerial Accounting Principles (Average Rating: 4.12/5.00 over 10 sections)

HADM 2230: Financial Accounting Principles (Average Rating: 4.34/5.00 over 6 sections)

HADM 4210: Managerial Control in Service Organizations (Average Rating: 4.92/5.00 over 2 sections)

HADM 7240: Managerial Accounting (Graduate) (Average Rating: 4.03/5.00 over 6 sections)

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

Cornell University

- Dissertation Committee (Co-Chair) for Kyu Ha Cho 2020-2023
 - Placement – Bellarmine University
- Faculty Advisor
 - Cornell Smash Brothers Club 2019-present
 - Comunidad Latinx in Hospitality 2015-2019
- SHA Task Force on Student Disability Accommodations – Co-Chair 2017
- Latin Honors Thesis Committee for Jonathan Sze (Second Reader) 2015-2016

Editorial Board Membership

- *Cornell Hospitality Quarterly*

Ad-hoc Reviewer

- *The Accounting Review*
- *Production and Operations Management*
- *Journal of Management Accounting Research*
- *Journal of Business Ethics*
- *Cornell Hospitality Quarterly*
- *Journal of Applied Accounting Research*
- *Technology Analysis and Strategic Management*
- *Technological Forecasting and Social Change*
- American Accounting Association (AAA) Conferences
 - Annual Meeting
 - Accounting, Behavior, and Organizations (ABO) Research Conference
 - Governmental and Non-Profit Accounting (GNP) 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

External

American Accounting Association MAS Midyear Meeting Outstanding Reviewer	2024
Robert W. Edwards Fellowship for Advanced Study of Employee Stock Ownership (\$12,500) (Rutgers University School of Management and Labor Relations)	2018-2019

Cornell University

Finalist, Faculty Award for Excellence in Service through Diversity	2023
Smith Family Research Foundation (2 grants totaling \$11,100)	2018
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

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

PROFESSIONAL CERTIFICATIONS

Institute of Management Accountants	2018
- Certified Management Accountant (Cert. # 58915)	
American Hotel and Lodging Educational Institute	2017
- Certified Hospitality Industry Analyst	

PROFESSIONAL EXPERIENCE

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	