Gang (Ernest) Pan

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ACADEMIC APPOINTMENTS

The University of Akron — Akron, Ohio
Assistant Professor in Accounting — 2025-present
Visiting Assistant Professor in Accounting — 2024

RESEARCH INTERESTS

I apply neoclassical economic analysis to the study of corporate taxation, the structure and role of capital information intermediaries, the efficiency implications of accounting, the accounting labor market, and firm strategies.

EDUCATION

Washington University in St. Louis — St. Louis, Missouri
Ph.D. in Accounting — 2024
Master of Science in Business Administration, Accounting — 2023
University of Texas at Dallas — Richardson, Texas
Graduate certificate in Accounting — 2018
Xiamen University — Xiamen, China
Bachelor of Management, Accounting — 2017
Bachelor of Art, English — 2017

RESEARCH

[1] The (Limited) Competitive Advantage of Tax Planning
Under review at Journal of Accounting Research
Solo-authored
http://dx.doi.org/10.2139/ssrn.4817541

[2] Labor Productivity and Firm Strategic Response: Evidence from Sports Betting Legalization
with John Barrios, Zhiru Lin, and Mengmeng Wang

[3] Serial Correlation of Analyst Coverage Initiations *(Buchan prize winner)*
with Richard Frankel and Yaping Zheng

[4] Misapplications of Accounting Rate of Returns in Taxation Literature
Solo-authored

[5] Conservatism, Compensation, and Firm Innovation
Solo-authored

[6] Accounting for the Verification of Generative AI Output: A Primer
Solo-authored

PRACTITIONER ARTICLES

Pan, Gang, and Li Wang. "Using an Excel Agent to Clean, Validate, and Reconcile Data." *Journal of Accountancy* 242, no. 4 (October 2026): 20–27. [Link]

WORK-IN-PROGRESS

[1] Financial Information Federalism
Solo-authored

[2] Peer Tax Planning Co-movement
with Bright Godigbe

[3] Sports Betting Legalization and Retail Investor Attention: Evidence from Google Search Volume Index
with Wei Li and Yuan Zhang

TEACHING

Instructor, School of Accountancy (The University of Akron)

ACCT 321 Financial Reporting and Analysis I — FL 2024-present
ACCT 322 Financial Reporting and Analysis II — FL 2024-present
(Most recent median teaching evaluation score: 5/5 across all sections)

Guest Lecturer, Kent State University

ACCT 83038 Basic Accounting Research Methodology (Ph.D.) — FL 2026
Sessions on accounting theory and building AI agents for accounting research

Assistant lecturer, Olin Business School (Washington University)

Principles of Managerial Accounting
with Zachary Kaplan — FL 2023
Introduction to Financial Accounting (MBA)
with Edwige Cheynel — SP/FL 2022, SP 2023

Teaching assistant, Olin Business School (Washington University)

Business Analysis Using Financial Statements
with Jeremy Bertomeu — FL 2021
with Kimball Chapman — SP/SU 2021
Advanced Business Analysis using Financial Statements
with Jeremy Bertomeu — FL 2021
with Kimball Chapman — SP/SU 2021

Teaching assistant, School of Management (Xiamen University)

Financial Strategy
with Jianming Ye — FL 2018

SERVICE

Academic Service

Ad Hoc Referee, *Business Horizons* — 2025
Ad Hoc Referee, AAA Annual Meeting — 2024
Ad Hoc Referee, Hawaii Accounting Research Conference — 2025, 2027
Ad Hoc Referee, Annual American Taxation Association Midyear Meeting — 2025
Ad Hoc Referee, Annual Conference of the Accounting and Economics Society — 2025
Ad Hoc Referee, IAS Midyear Meeting — 2027

George W. Daverio School of Accountancy, The University of Akron

Research committee member — 2024-present
Hiring committee member — 2025
Student professional development committee member — 2024-2025
AACSB accreditation committee member — 2026-present
Curriculum committee member — 2026-present

	Program promotion committee member	2026-present
	Jenkins fellowship advisor	2026-present
	College of Business, The University of Akron	
	Research Advancement Committee member	2026-present
	Olin Business School, Washington University	
	Ph.D. Student Committee member	2022-2023
	Simon Hall Student Seminar organizer	2022-2023

HONORS AND SCHOLARSHIPS

Bernat Family Endowed Fellowship (The University of Akron)	2026
Buchan Prize (Olin Business School, Washington University)	2023
Doctoral Fellowship (Olin Business School, Washington University)	2019
Faculty Development Program Endowment (Xiamen University)	2016
Fuyao Scholarship (Xiamen University; Fuyao Glass Industry Group)	2016

INDUSTRY EXPERIENCE

Ernst & Young, Assurance Department	Beijing, China
Audit Intern	Spring 2016
Ernst & Young, HR Department	Xiamen, China
Campus Recruitment Assistant	2015-2016

PRESENTATION

Washington University	2020-2024
Tulane University	2024
The University of Akron	2024, 2026
Case Western Reserve University	2024, 2026

CONFERENCE PARTICIPATION

The All-OHIO Accounting Conference	2025, 2026†§
AAA New Faculty Consortium	2026
IAS PhD/New Faculty Consortium	2026
Nicholas Dopuch Accounting Research Conference	2019-2022, 2023‡, 2024-2026
AAA Annual Meeting	2023, 2024†, 2025§
Hawaii Accounting Research Conference	2025†§, 2027
Annual American Taxation Association Midyear Meeting	2025†
Fox and Haskayne Accounting Conference	2024
Annual Ohio State and Local Tax Conference	2024
WashU Annual Graduate Research Symposium	2024‡
Accounting and Economics Society Summer Camp	2020, 2022
Labor and Accounting Group Conference	2022
CAPANA Research Conference	2018

† *denotes presentation*; ‡ *denotes poster presentation*; § *denotes discussion.*

SKILLS AND CERTIFICATIONS

Certifications

Gemini Certified Faculty

Programming

LaTeX, Matlab, Mathematica, Python, SAS, STATA

Languages

English, Mandarin Chinese

PROFESSIONAL MEMBERSHIPS

American Accounting Association	2023 – Present
American Taxation Association	2023 – Present
The Ohio Society of CPAs	2024 – Present
AAA International Accounting Section	2025 – Present
Accounting and Economics Society	2024 – Present

References

Richard Frankel (Chair)
Nicholas Dopuch Professor of Accounting
Olin Business School, Washington University
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Xiumin Martin
Margaret Oung Distinguished Professor of Accounting
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