

Doris (Fengxinyi) Zhao

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EDUCATION

Georgia Institute of Technology, Scheller College of Business	Atlanta, GA
Ph.D. Candidate in Accounting	Expected 2027
University of Illinois at Urbana-Champaign	Champaign, IL
Master of Accounting Science, Concentration: Tax and Data Analytics	2022
Bachelor of Science in Accountancy	2021

RESEARCH

Research Interests

Behavioral accounting, AI, management accounting, investor judgment and decision-making

Working Papers

- “Tools or Teammates? AI vs. Human in Information Acquisition and Managerial Reporting” (Dissertation)
 - Funded by Georgia Tech Ceil B. Day Program for Business Ethics (\$5,000)
 - Current status: Accepted for presentation at the Colloquium for AI in Business at Tepper School of Business at Carnegie Mellon University and the 2026 ABO Research Conference; submitted to the 2027 MAS Midyear Meeting
 - **Abstract:** Organizations increasingly integrate artificial intelligence (AI) into decision-support processes. This study experimentally examines how the source of decision support (AI versus human) and managers’ perception of the supporter’s role (tool versus partner) influence their reporting decisions. Drawing on psychological theories, I predict and find that, when the decision supporter is perceived as a tool, managers experience a stronger sense of psychological ownership over the budget decision when the decision supporter is AI, therefore, report more truthfully than when the decision supporter is human. By comparison, when the decision supporter is perceived as a partner, injunctive norms are more likely to be activated, leading managers to report more truthfully when the decision supporter is human than AI.
- “The Effects of Prosocial Motive and Peer Influences on Employee Effort under Incomplete Contracts” (with Jason Kuang)
 - Originated from first-year paper
 - Current status: Under revision for third-round review at *Journal of Management Accounting Research*
 - **Abstract:** Firms increasingly focus on selecting employees whose personal values align with corporate values. While prior research highlights the benefits of hiring employees with strong prosocial orientations, we experimentally investigate how their work effort is influenced by coworkers’ motives under incomplete contracts. Drawing on psychological theory, we predict and find that, ceteris paribus, more prosocial employees exert higher effort. However, when they observe that coworkers also exhibit prosocial motives, their

sense of moral responsibility is diffused, leading to reduced effort compared to when coworkers are less prosocial or when coworkers' motives are unknown.

- “Gender Stereotyping in Managerial Promotion Under Decentralized CSR Governance”
 - Presented at 2024 Georgia Institute of Technology workshop
 - **Abstract:** Firms increasingly decentralize CSR-related decision making. In this study, I investigate the effect of gender stereotyping on executives' promotion decisions in decentralized CSR decision regimes and how this effect varies based on the executive's personal attitude toward CSR and their compensation structure. Drawing on social role theory, I predict that executives who are not supportive of CSR are more likely to promote male subordinates when their compensation is contingent on financial performance than when it is primarily non-contingent. I also predict that this effect will be weaker for executives who are supportive of CSR. Experimental results support these predictions.

Work in Progress

- The role of AI in management control practice (with Jason Kuang, Georgia Tech; Michael Yip, University of Georgia)
 - Current status: Data collection
- The effects of robo-advisors on investor judgment (with Jason Kuang, Georgia Tech; Xuegang Cui and Qingrun Niu, Beijing Normal University)
 - Current status: Data collection
- Post-crisis organizational communication and employee behaviors (with Jason Kuang, Georgia Tech; Lan Guo, Wilfrid Laurier University)
 - Funded by CPA Ontario Centre for Capital Markets and Behavioural Decision Making (\$7,000 CAD)
 - Current status: Data collection

TEACHING

Teaching Interests

- Managerial Accounting; Financial Accounting; Data Analytics; Business Ethics; Accounting Information Systems

Georgia Institute of Technology

Instructor, Managerial Accounting (Business Core Course)

- Fall 2024 (class size: 53, teaching evaluation: 4.2/5)
- Fall 2025 (class size: 39, teaching evaluation: 4.6/5)

University of Illinois at Urbana-Champaign

Instructor, Professional Responsibility and Business

- Required first-year business course emphasizing ethical decision-making, professional responsibility, professional identity, and the role of business in society. Students use case studies and team-based experiential projects with corporate partners, including Caterpillar, Abbott, and Microsoft, to address real-world business challenges.
- Fall 2019 (4.9/5); Fall 2020 (4.6/5); Fall 2021 (4.8/5)

ACADEMIC PARTICIPATION AND SERVICE

Presentations

2026 Colloquium for AI in Business, Tepper School of Business, Carnegie Mellon University (scheduled)
2026 Georgia State Road Paper Workshop (scheduled)
2026 AAA Accounting, Behavior and Organizations (ABO) Research Conference (scheduled)
2026 Georgia State Doctoral Symposium
2025 AAA Annual Meeting and Ethics Symposium
2025 Graduate Research Accounting Conference at Emory University
2025 AAA Spark Meeting
2024 Georgia Institute of Technology workshop
2023 Georgia Institute of Technology workshop

Discussions

2026 AAA Management Accounting Section Midyear Meeting
2025 AAA Accounting Behavior and Organizations Research Conference
2025 AAA Annual Meeting and Ethics Symposium
2025 Graduate Research Accounting Conference at Emory University
2025 AAA Spark Meeting
2025 AAA Management Accounting Section Midyear Meeting
2024 Goizueta Doctoral Research Conference at Emory University
2024 AAA Accounting Behavior and Organizations Research Conference and Doctoral Consortium
2024 Graduate Research Accounting Conference at Emory University
2024 AAA Management Accounting Section Midyear Meeting and Doctoral Colloquium

AWARDS AND HONORS

Outstanding Graduate Student Instructor (Georgia Institute of Technology)	2026
Sheth Fellows Award (Scheller College of Business)	2025
Institute of Management Accountants CMA Scholarship	2025
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellow	2024
Sponsored Participant at the LeaderShape Institute	2019
Teacher Ranked as Excellent by Students (University of Illinois – Urbana Champaign)	2019
Illinois Leadership Certificate	2018

RESEARCH GRANTS

Georgia Tech Ceil B. Day Program for Business Ethics (\$5,000)	2025
CPA Ontario Centre for Capital Markets and Behavioural Decision Making (\$7,000 CAD)	2025

TECHNICAL SKILLS

Programming, Data Analysis, and Visualization: Python, R (RStudio), Stata, SPSS, Excel, Tableau
Web & Experimental Development: oTree, Qualtrics, HTML, CSS