

PROMOTION RECOMMENDATION
The University of Michigan-Flint
School of Management

Zhaochu Li, assistant professor of accounting, School of Management, is recommended for promotion to associate professor of accounting, with tenure, School of Management.

Academic Degrees:

Ph.D. 2016 University of Oregon, Accounting, Eugene, OR
B.A. 2009 Amherst College, Math and Economics, Amherst, MA

Professional Record:

2016 – Present Assistant Professor, School of Management, University of Michigan-Flint

Summary of Evaluation:

Teaching: Professor Li is a very effective teacher of various undergraduate and graduate accounting and tax courses with excellent evaluations by his students. In fact, he consistently ranks among the top 10% of the faculty at the school in course evaluation ratings. He uses lecture videos in his classes to improve student learning and incorporates small practice problems throughout his classes. In course evaluation comments, students report that they enjoy his video-taped lectures and his demonstrations of solutions to problems in his classes. His courses are based on case studies, as appropriate. He complements his lectures with debates on relevant developments in business such as tax policy.

Research: Professor Li has 13 publications, several of them in recognized peer reviewed journals. In addition, he has one paper with revise and resubmit status, and seven working papers. He is oftentimes the first author in these publications, demonstrating his ability to take the leadership position in manuscript development. This strong pipeline of research in progress foretells a continuing productive research agenda. His published research focuses on how research and development expenses are used to manage company earnings, and how governmental policies impact innovation. He has additional publications researching tax planning and strategies for individual taxpayers in accounting practitioner journals, and on enhancing student learning in online courses in accounting pedagogy journals.

Recent and Significant Publications:

- Li, Z., Lytvynenko, I., & Philippoff, K., “Stock market reactions to R&D cuts used to manage earnings,” *International Review of Financial Analysis*, 2021, 77, 101794.
- Li, Z., & Lytvynenko, I., “Currency fluctuation and its implications for post-earnings announcement drift,” *Finance Research Letters*, 2021, 40, 101742.
- Li, Z., Lytvynenko, I., & Philippoff, K., “Re-examining the role of accounting information in CEO compensation contracts: Evidence from foreign and domestic income,” *Journal of Theoretical Accounting Research*, 2021, 17(2), pp. 116-142.
- Li, Z., & Lytvynenko, I., “An extension of the Gordon Growth Model with currency fluctuations,” *Journal of Theoretical Accounting Research*, 2021, 16(2), pp. 46-67.

- Li, Z., Lytvynenko, I., & Philippoff, K., "Reexamining the Economic Recovery Tax Act of 1981: Evidence from innovative efficiency," *Copernican Journal of Finance & Accounting*, 2021, 10(2), pp. 27-43.
- Li, Z., Lytvynenko I, Chen, C., & Jones, K., "An unconventional tax saving strategy for parents of college students -Part 1: American opportunity credit," *The CPA Journal*, 2021, 91(8-9), pp. 58-63.
- Li, Z., Lytvynenko I, Chen, C., & Jones, K., "An unconventional tax saving strategy for parents of college students -Part 2: Lifetime learning credit," *The CPA Journal*, 2021, 91(8-9), pp. 64-68.
- Li, Z., & Lytvynenko, I., "Thinking of getting a PhD in accounting? Some insights into accounting PhD programs," *Today's CPA*, 202, Sep/Oct, pp. 35-40.
- Li, Z., Chen, C., & Jones, K., "Navigating the waters of educational assistance and related tax credits," *Today's CPA*, 2019, May/June, pp. 28-32.
- Li, Z., Chen, C., & Jones, K., "Nontraditional college students: Strategies for minimizing tax liabilities and avoiding pitfalls," *The CPA Journal*, 2018, 88(9), pp. 42-46.
- Li, Z., Chen, C., & Jones, K., "What to do with math error notices from the IRS," *Journal of Accountancy*, 2018, 225(1), pp. 50-54.

Service: Professor Li has provided active service to the School of Management, the university, to his academic profession, and to the community. He is a regular participant at the school and department events and meetings. His openness to take on additional service commitments is evident from his committee assignments. He served on the school's Graduate Committee, several search committees for accounting lecturers and the university's Academic Affairs Advisory Committee, and represented the School at the university's Honors Program. In the meetings of these committees, he speaks up, and actively engages with other members.

External Reviewers:

Reviewer A: "Dr. Li's twelve publications include four that are in journals ranked as A or B by the Australian Business Deans Council. His vita also lists several research projects in process, suggesting that his publication success will continue in the next several years. This research record is strong for someone who has taught the number and diversity of courses that Dr. Li has taught."

Reviewer B: "I view Dr. Li as one of the more successful [junior] faculty at the regional educational institution level. He has an impressive research portfolio of numerous publications over a short period of time since he completed his Ph.D. Some of his publications are of a very high level."

Reviewer C: "Overall, I believe that Dr. Zhaochu (Russell) Li's research record is strong. He has published a total of twelve manuscripts. In accounting that is an incredible volume of publications!"

Reviewer D: "This is a well written paper, the hypotheses are well developed based on the literature, the results are based on a fully developed model, and the paper adds to the literature. Publication in a journal that your institution ranks an A is consistent with the quality of the paper."

Reviewer E: "I would rank Russell among the top quarter of his peer group. His demonstrated commitment to scholarship as evidenced by his current publications and work in progress exceeds that of many of his peers."

Summary of Recommendation:

Professor Li is known by his students to be resourceful, approachable, and willing to help them where needed. Professor Li has 13 publications in recognized peer-reviewed journals in accounting and taxation

with several in practitioner and pedagogy journals in his field, which illustrate his contribution to the practice of taxation and innovation in teaching of accounting subjects. Professor Li also provided fine service to the School of Management, the university, beyond a level that one would expect from an assistant professor in committees such as the Academic Affairs Advisory Committee. It is with the support of the Executive Committee of the School of Management that I recommend Zhaochu Li for promotion to associate professor of accounting, with tenure, School of Management.

Recommended by:



Yener Kandogan, Ph.D.
Interim Dean, School of Management
Professor of International Business

Recommendation endorsed by:



Sonja Feist-Price, Provost and
Vice Chancellor for Academic Affairs



Debasish Dutta, Chancellor
University of Michigan-Flint

May 2022