

Benjamin Yang

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Department of Economics and Accounting
College of the Holy Cross, Worcester, MA 01610

ACADEMIC AND PROFESSIONAL EMPLOYMENT

College of the Holy Cross – Worcester, Massachusetts 2026 – Present
Assistant Professor of Economics and Accounting

Deloitte Tax LLP – Seattle, Washington 2018 – 2020
Multistate Tax Consultant II

EDUCATION AND PROFESSIONAL CERTIFICATION

University of Washington, Foster School of Business
Ph.D., Accounting 2020 – 2026
Minors: Economics, Econometrics, Finance

University of Texas at Austin, McCombs School of Business
M.P.A., Accounting (Concentration in Taxation) 2017 – 2018
B.B.A., Business Honors and Accounting – *Summa Cum Laude* 2013 – 2017

University of Texas at Austin, College of Natural Sciences
B.S., Public Health – *Summa Cum Laude* 2013 – 2018

Certified Public Accountant – Washington
License Number: 39423 (Inactive) 2018 – Present

PUBLISHED RESEARCH

1. “The Joint Effect of Pay Range Disclosure Width and Gender on Job Applications” (with Darren Bernard and Joe Croom) – *Accounting Horizons* (2026)

Pay range disclosures are increasingly common on job postings around the world, due in part to new disclosure laws that aim to reduce labor market inequities. However, a lack of clear legislative guidance has led to significant variation in the width of disclosed pay ranges. We propose that widening the disclosed pay range decreases women’s willingness to apply more than men’s. Results from an experiment with both between-subjects and within-subjects components show that women are significantly less willing to apply to a job posting with a wide versus narrow pay range, while men appear indifferent to pay range width. Path analysis supports our theory that perceived pay equity is a primary channel for the effect. Our findings suggest that pay range width may affect the diversity of applicant pools, which is informative to regulators considering implementing or amending pay disclosure laws and companies navigating the emerging pay disclosure landscape.

SELECTED WORKING PAPERS AND WORKS IN PROGRESS

1. “The Effect of Pay Transparency Laws on Labor Union Membership”
2. “The Consequences of Corruption in Labor Unions”
3. “Pay Disparity and Employee Unionization: Evidence from CEO Pay Ratio Disclosures”
4. “Price Transparency and Consumer Demand”
5. “Audit Reform and the Audit Labor Market” (with Martin Zafiryadis)
6. “Profit Sharing in Collective Bargaining” (with Martin Zafiryadis)

TEACHING EXPERIENCE

University of Washington, Foster School of Business 2026

1. Undergraduate Introduction to Financial Accounting (Lead Instructor)
 - Course Evaluation (Spring 2026, One Section, 148 Students): 4.7/5.0

PROFESSIONAL SERVICE

Ad Hoc Reviewer, *Review of Accounting Studies* 2024
Ad Hoc Reviewer, *AAA ABO Mid-Year Meeting* 2023
Ad Hoc Reviewer, *AAA Annual Meeting* 2022
Ad Hoc Reviewer, *Hawaii Accounting Research Conference* 2021, 25

AWARDS AND SCHOLARSHIPS

Edna Benson Ph.D. Scholarship 2023
Cliff E. Tranter Accounting Ph.D. Scholarship 2022
AAA FARS Excellence in Reviewing Award 2022
University of Washington Foster Ph.D. Fellowship 2021
Gary L. Sundem Ph.D. Fellowship in Accounting 2020
Marquis G. Eaton Accounting Education Fund Scholarship 2017
Frank Graydon Scholarship Fund in Accounting 2016
Judge Marvin Jones Endowed Presidential Scholarship 2016
Natural Sciences 21st Century Endowed Presidential Scholarship 2016
The 1985-86 CBA Students’ Endowed Presidential Scholarship 2015
Eva Stevenson Woods Endowed Presidential Scholarship 2015
College of Natural Sciences Summer Scholarship 2015
Ralph A. Steiner, M.D. Scholarship 2014, 15
Texas Interscholastic League Foundation Scholarship 2013
National Merit Scholarship 2013

INVITED WORKSHOP PRESENTATIONS

Fairfield University	2025
University of La Verne	2025
University of San Diego	2025
College of the Holy Cross	2025
Western Michigan University	2025
Hunter College	2025

CONFERENCE PARTICIPATION

Review of Accounting Studies Conference	2024
AAA JIAR Conference^	2024
Western Region Doctoral Student Faculty Interchange (DSFI)*	2024
Contemporary Accounting Research Conference	2023
Terry Shevlin Accounting Research Conference	2023
Hawaii Accounting Research Doctoral Institute	2023
AAA FARS Mid-Year Meeting	2023
AAA Annual Meeting†	2022, 24, 25
UBC/Oregon/Washington (UBCOW) Conference	2021, 22, 25

*Presenter †Discussant ^Moderator