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**EDUCATION AND PROFESSIONAL CERTIFICATION**

Ph.D. in Accounting, Temple University, Philadelphia, PA. 2008.

Dissertation Title: *Economic Determinants and Consequences of Voluntary Disclosure of Internal Control Effectiveness: Evidence from Initial Public Offerings* (Doctoral Advisory Committee Chair: Dr. Jagan Krishnan).

M.S. in Accounting, State University of New York at Albany, 2000.  
B.S. in Business Administration, YonSei University, Seoul, Korea, 1991.  
Passed CPA (Certified Public Accountant) Exam of Korea, 1990.

**PROFESSIONAL EXPERIENCE**

2021-Current	Business School (Major: Accounting), Sungkyunkwan University, Professor
2013-2020	Business School (Major: Accounting), Sungkyunkwan University, Associate Professor
2021-2022	Associate Dean / Department Chair of Business School, Sungkyunkwan University
2020-2020	Department Chair of Business School, Sungkyunkwan University
2017-2018	Associate Dean / Department Chair of Business School, Sungkyunkwan University
2012-2013	Business School (Major: Accounting), Sungkyunkwan University, Assistant Professor
2008-2011	Department of Accounting, Virginia Commonwealth University, Assistant Professor
2002-2007	Department of Accounting, Temple University, Teaching/Research Assistant & Adjunct Professor.
1994-1998	증권감독원(현 Financial Supervisory Service (Korea)) 감리국, Supervisor.
1992-1994	The Army Complex & Administrative School (Korea), Instructor.
1991-1992	The Sixth Army Corps Headquarter (Korea), Managerial Accounting Officer.
1990-1991	Young-Hwa Accounting firm (Member Firm of Ernst & Young, Korea), Auditor.

**TEACHING EXPERIENCE**

Auditing Seminar (Ph.D. in Accounting), Sungkyunkwan Univesity(Fall 2014, 2018, 2020 & Spring 2016)  
Auditing (MS in Accounting), Sungkyunkwan Univesity(Fall 2013, 2014, 2016, 2017, 2019, 2021)  
Financial Accounting, Sungkyunkwan Univesity(Fall 2018)  
Principles of Accounting I, Sungkyunkwan Univesity(Spring 2012, 2015, 2022 & Fall 2019, )  
Principles of Accounting I, Sungkyunkwan Univesity(Fall & Spring 2013, 2014, 2016, 2017, 2018, 2020, 2021)  
Auditing, Sungkyunkwan Univesity(Fall 2012 & 2018)

Principles of Accounting I, Temple University (Spring & Fall 2006 and Fall 2007).  
Auditing, Virginia Commonwealth University (Fall 2008, Spring & Fall 2009, Spring & Fall 2010, and Spring & Fall 2011)  
Advanced Auditing, Virginia Commonwealth University (Fall 2009, Fall 2010, and Fall 2011)

## **HONORS AND AWARDS**

한국회계학회 학위논문상 장려상, 2022 (수상자 황지희 박사 학위논문지도 “감사파트너에 대한 피감사기업의 상대적 중요도가 감사품질에 미치는 영향”)  
한국회계학회 회계학연구 우수논문상, 2018 (“감사인 지정제도의 효과: 비상장기업을 중심으로”)  
SKKU Business School Teaching Award (Undergraduate), Spring & Fall 2016, 2017, 2018, 2019, 2020  
SKKU Teaching Award, 2015  
SKKU Business School Teaching Award (EMBA), 2014  
National Research Foundation of Korea Grant, 2021-2022  
National Research Foundation of Korea Grant, 2015-2016  
National Research Foundation of Korea Grant, 2014-2015  
Financial Supervisory Service Research Grant, 2012  
Samsung Research Grant, 2019  
Sungkyun Research Grant, 2012  
Sungkyunkwan University Research Grant, 2012&2013&2014  
American Accounting Association Audit Educator’s Bootcamp, Chicago, IL, 2010  
Deloitte Annual Trueblood Seminars, Scottsdale, AZ, 2010  
Virginia Commonwealth University Summer Research Grant, 2009, 2010, 2011  
PWC INQUIRES Program Research Grant, 2009  
American Accounting Association New Faculty Consortium Fellow, 2009  
American Accounting Association Doctoral Consortium Fellow, 2006.  
Nomination for Deloitte and Touche Doctoral Fellowship, 2005.  
Research Assistantship, Temple University, 2002-2006.  
Adjunct Professor, Temple University, 2006-2007.

## **PROFESSIONAL MEMBERSHIPS**

Korean Accounting Association  
한국경영학회  
한국회계정보학회  
한국회계정책학회  
American Accounting Association  
Korean Institute of Certified Public Accountants

## **PROFESSIONAL SERVICES**

한국경영학회 수석부회장(현)  
한국회계정보학회 부회장(현)  
한국회계학회 이사  
한국회계학회 학술이사  
The Member on Education Committee in KICPA (2013 – 2015)  
The Member on Jihoe Hwang’s Dissertation Committee Chair (Sungkyunkwan University)  
The Member on Jaehyoung Lee’s Dissertation Committee Chair (Sungkyunkwan University)  
The Member on Camellia Sodki’s Dissertation Committee Chair (Sungkyunkwan University)

The Member on Wonsuk Ha's Dissertation Committee (Seoul National University)  
The Member on Gimam Nam's Dissertation Committee Chair (Sungkyunkwan University)  
The Member on Jinho Kim's Dissertation Committee Chair (Sungkyunkwan University)  
The Member on Hyunpyo Kim's Dissertation Committee (Sungkyunkwan University)  
The Member on Young Jin Park's Dissertation Committee (Sungkyunkwan University)  
The Member on Jae Kyung Jeong's Dissertation Committee (Sungkyunkwan University)  
The Member on Dina F El-Mahdy's Dissertation Committee (Virginia Commonwealth University)  
The Member on Ifeoma A. Udeh's Dissertation Committee (Virginia Commonwealth University)  
Ad Hoc Reviewer: Managerial Finance

## **RESEARCH**

### **Research Interests**

Financial Accounting; Audit Quality; Auditor Litigation; Voluntary Disclosure; Corporate Governance.

### **Main Publications**

"Audit Committee Financial Expertise, Litigation Risk and Corporate Governance" (with Jagan Krishnan), *Auditing: A Journal of Practice and Theory* (May 2009).

"Does the ability of operating cash flows to measure firm performance improve during the financial crisis?", *Accounting Horizons*, (March 2017).

"Economic Determinants and Consequences of the Proactive Disclosure of Internal Control Weaknesses Remediation Progress in IPO", *AUDITING: Journal of Practice & Theory*, (November 2018).

"Internal Control Deficiencies and Audit Pricing: Evidence from Initial Public Offerings", *Accounting & Finance*, (December 2018).

"Do PCAOB Inspections Improve Working Capital Accrual Reliability? Evidence from the PCAOB Annual versus Triennial Inspection Exposure", *Accounting Horizons*, (June 2020)

"The Optimism and Accuracy of Bank-Affiliated Analysts' Forecasts", *Spanish Journal of Finance and Accounting*, (October 2020)

### **Other Publications**

"Revisiting the Certifying Role of Financial Intermediaries on IPOs", *Journal of Applied Business Research* (September/October, 2012)

"When Do Organizations Behave Opportunistically? The Effects of Collectivistic Organizational Culture", *Journal of Applied Business Research* (November/December, 2012)

"The Effect of Accrual Reliability on Audit Pricing", *Journal of Applied Business Research* (January/February 2013).

"Financial Sector Problems in Developing Countries", *International Research Journal of Finance and Economics* (May 2013).

“An Information Perspective on Earnings Conservatism and Analysts’ Forecast Errors”, *Information* (October 2013).

“Mandatory audit firm rotation and audit quality”. *Journal of Applied Business Research* (May/June 2015).

“Internal control weakness and stock price crash risk”, *Journal of Applied Business Research* (July/August 2015).

“Managerial ability and the effectiveness of internal control over financial reporting”, *Journal of Applied Business Research* (September/October 2015).

“Managerial overconfidence and going - Concern modified audit opinion decisions”, *Journal of Applied Business Research* (November/December 2015).

“CEO Overconfidence And The Effectiveness Of Internal”, *Journal of Applied Business Research* (January/February 2016).

“Audit Quality and Accrual Reliability: Evidence from the Korean Stock Market”, *Journal of Applied Business Research* (May/June 2016).

“감사인 지정제도의 효과: 비상장기업을 중심으로”, 회계학연구(2017년 6월호)

“The Effects of Financial Reporting Transparency and High-Quality Audit on Donations to Non-Profit Organizations: Evidence from Korean Charitable Organizations”, *Journal of the Korean Convergence Society*, (January 2019).

“상호저축은행의 BIS자기자본비율 조정 실태분석”, 한국융합학회논문지(2019년 6월호)

“Management Tone and Cost behavior”, *Academy of Accounting and Financial Studies Journal*, (October 2020)

“업무수행이사의 이름 공시가 감사시간, 감사보수 그리고 직급별 감사시간에 미치는 영향”, 회계학연구(2021년 8월호)

## **Working Papers**

“Managerial Decisions and Benefits of Corporate Social Responsibility Expenditures”, *target journal: The Accounting Review*

“The Relationship of CEO Facial Masculinity to Audit Fees, Internal Control Deficiency, and Corporate Social Responsibility Investment”, *target journal: AUDITING: A JOURNAL OF PRACTICE & THEORY*

“CEO Facial Masculinity and Investment Efficiency”, *target journal: The Accounting Review*

“CEO Facial Masculinity and Conservatism”, *target journal: The Accounting Review*

“Auditor-Client Misalignment and Stock Crash Risk”, *target journal: AUDITING: A JOURNAL OF PRACTICE & THEORY*

기업지배구조가 연구개발비 자본화에 미치는 영향: 제약·바이오 산업을 중심으로

## **Presentations**

1) “Audit Committee Financial Expertise, Litigation Risk and Corporate Governance” (with Jagan Krishnan),

- American Accounting Association National Meeting, Washington D.C., August 2006.
- American Accounting Association Mid-Atlantic Region Meeting, Pittsburgh, PA, April 2006.

2) “Economic Determinants and Consequences of Voluntary Disclosure of Internal Control Effectiveness from Initial Public Offerings” (with Jagan Krishnan and Sudipta Basu),

- American Accounting Association National Meeting, New York, NY, August 2009.
- The Second Annual Conference on Corporate Governance and Fraud Prevention, George Mason University, VA, May 2009
- AAA Auditing Section Midyear Conference, St. Petersburg, FL, January 2009.

3) “The Effects of Accounting Estimates on the Demand for Audit Quality and Audit Pricing” (with Cheol Lee),

- American Accounting Association National Meeting, San Francisco, August 2010.
- AAA Mid-Atlantic Region Meeting, Philadelphia, PA, April 2010.

4) “Managerial Overconfidence and Internal Control Weaknesses”

- AAA Mid-Atlantic Region Meeting, Cherry Hill, NJ, April 2015.

5) “Do Big 4 Audits Improve the Reliability of Accruals?: Evidence from Working Capital Accruals” (with Cheol Lee, Myung S. Park),

- American Accounting Association National Meeting, New York, August 2016.

6) “Cross-Listed Firms and IFRS Adoption” (with Joo-Yeon Hong),

- American Accounting Association National Meeting, New York, August 2016.

7) “기업지배구조가 연구개발비 자본화에 미치는 영향: 제약·바이오 산업을 중심으로” (공저자 유하경 석사과정생)

- 2018년 한국회계학회 동계학술대회

8) “Joint Effect of Audit Fees and Audit Hours on Audit Quality” (with Juhee Hwang, PhD candidate)

- 2018 Annual Summer/International Conference - Korean Accounting Association

9) “The Effect of Mismatching on Stock Price Crash Risk” (with Gi Man Nam, PhD candidate)

- 2019 Korean Accounting Association Annual Conference and Asian Accounting Associations (AAAs) Conference

10) “The Effectiveness of Director’s liability limitation provision” (with Jae Hyoun Lee & Ha Kyung Yu, PhD candidate&MS student)

- 2019 Korean Accounting Association Annual Conference and Asian Accounting Associations (AAAs) Conference

- 11) Discussant of a paper on Auditing at the AAA Mid-Atlantic Meeting, Pittsburgh, PA, April 2006.
- 12) Discussant of a paper on Auditing at the AAA National Meeting, Anaheim, CA, August 2008.
- 13) Discussant of a paper on Auditing at the AAA Mid-Atlantic Meeting, Philadelphia, PA, April 2010.
- 14) Discussant of a paper on Auditing at the AAA Mid-Atlantic Meeting, San Francisco, August 2010.