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| **PROFESSIONAL PREPARATION** | |
| Ph. D., Accounting, Leeds School of Business, University of Colorado at Boulder  Minor: Econometrics | 2007 |
| M.B.A., College of Business Administration, [Seoul National University](http://www.snu.ac.kr/eng), Korea | 2001 |
| B.B.A., College of Business Administration, Seoul National University, Korea | 1999 |

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| **PROFESSIONAL APPOINTMENTS** | |
| Professor of Accounting, University of Hawaii at Manoa   * Shidler Distinguished Professor of Accounting   Associate Professor of Accounting, University of Hawaii at Manoa   * Shidler Distinguished Associate Professor of Accounting * Accuity L.L.P. Fellow   Assistant Professor of Accounting, University of Hawaii at Manoa | 2018/08 - Present  2018/08 - Present  2013 – 2018  2014/07 – 2018/08  2012/08 – 2014/07  2007-2013 |
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| **Selected publications** |
| 1. “Income smoothing through R&D management and earnings informativeness,” with Bok Baik, Katherine Gunny and Duri Park, ***The Accounting Review, Forthcoming*.** 2. “Organized labor and inventory holdings,” with Sophia Hamm, Woo-Jong Lee, and Daniel G. Yang, ***The Accounting Review, Forthcoming*.**  “Pro-Labor Institutions and Corporate Employment Efficiency” with Tony Kang, Woo-Jong Lee, and Gaoguang (Stephen) Zhou, *Journal of Accounting, Auditing, and Finance* (2020).  1. “Foreign Equity Ownership and Income Smoothing,” Dongyoung Lee, Ilhang Shin, and Desmond Yuen, ***Journal of International Accounting Research* (2020)**, 19(2): 141-162. 2. “On the Nonlinear Relation between Product Market Competition and Earnings Quality” with Ying Guo and Sunny Yang, ***Accounting and Business Research* (2019)**, 49 (7): 818-846.  * **The best paper award at the 2014 Northeastern Regional Meeting of American Accounting Association**  1. “Labor Unions and Earnings Smoothing” with Sophia Hamm, and Woo-Jong Lee, ***Contemporary Accounting Research* (2018),**Volume 35(3), pages 1201-1228, Fall 2018 2. “The Impact of Dividend Covenants on Investments and Operating Performance” with Woo-Jong and Sunny Yang, ***Journal of Business, Finance, and Accounting* (2016)**, Volume 43(3-4), pages 414-447.    * Presented at **the 2015 *Journal of Business, Finance, and Accounting conference*** 3. “When do Stock Analysts Find Bond Rating Changes Informative?” with K. (Shiva) Sivaramakrishnan and Naomi Soderstrom, ***Accounting and Business Research* (2016),**Volume 46 (1), pages 3-30. 4. “Does International Accounting Standard No. 27 Improve Investment Efficiency?” with Audrey Wen-hsin Hsu and Hamid Pourjalali, ***Journal of Accounting, Auditing, and Finance* (2015),**Volume 30, pages 484-508.    * Presented at **the *2015 Journal of Accounting, Auditing, and Finance conference*** 5. “Financial Reporting Quality and Labor Investment Efficiency” with Woo-Jong Lee and Dave Weber, ***Contemporary Accounting Research* (2014)**. Volume 31(4), pages 1047-1076, Winter 2014**.**    * **The best paper award at the 2011 Western Regional Meeting of American Accounting Association**    * **The best paper award at 3rd Annual Conference World Accounting Frontiers Series (2011)** 6. “Earnings Smoothing Activities of Firms to Manage Credit Ratings” with Naomi Soderstrom and Sunny Yang, ***Contemporary Accounting Research* (2013), Volume 30, Issue 2, pages 645–676, Summer 2013 (June).** 7. “Do Financial Analysts’ Long-term Growth Forecasts Matter? Evidence from Stock Recommendations and Career Outcomes” with Phil Shane and Sunny Yang,***Journal******of Accounting and Economics* (2012)**, Volume 51, Issues 1-2, pages 55-76. 8. “Do Financial Analysts Add Value by Facilitating More Effective Monitoring of Firms’ Activities?” with Kevin Sun and Sunny Yang,***Journal of Accounting, Auditing, and Finance* (2012)**,Volume 27 (1): pages 61-99. |

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| **other publications** |
| 1. “Has the Value of Cash Increased over Time” with Ji-Woong Chung and Duri Park, ***Accounting and Finance* (2020),** Volume 60 (3): pages 2263-2299. 2. “Preference on Appearance over Substance and Investment Efficiency: An international Evidence,” Woo-Jong Lee, Amanda Li, and Jing Jenny Zhou, ***Asian Pacific Journal of Financial Studies* (2019).** 3. “Business Group Affiliation, External Capital Markets, and Labor Investment Efficiency” with Dongyoung Lee, Ghon Rhee and Ilhang Shin, ***Asian Pacific Journal of Financial Studies* (2019)** 4. “The Relation between Real Activities based and Accrual-based Earnings Management in US Banking Industry,” with Minyoung Noh, ***Korean Accounting Review* (2018)**  “The Impact of Non-Financial Stakeholders on Accounting Conservatism: The Case of Labor Unions” with Hsin-Yi Hsieh and Han Yi, *Seoul Journal of Business* (2017), Volume 23(1).  1. “The Association between Firm Characteristics and CFO’s opinions on the Fair Value Option for Non-financial Assets” with Shirley J. Daniel, Hamid Pourjalali, and Eric Wen, ***Advances in Accounting*****(2013)** |
| **Working papers** |
| 1. “Information Contents of Credit Rating Affirmations,” with Byungki Kim, You-il (Chris) Park, and Jian Zhou, Working paper.    * **Under revision for the second-round review at *Contemporary Accounting Review*** 2. “Investor Relations and Investment Efficiency,” with David Godsell and Devan Mescall, Working paper.    * **Under revision for the second-round review at *Contemporary Accounting Review*** 3. “Labor Skill and Income Smoothing,” with Ryan Kim, Chris Park and Minyoung Noh, Working Paper. 4. “Financial Reporting Quality and Employment: The Case of Refinancing Risk,” with Woo-Jong Lee, David Weber, and Daniel G. Yang, Working Paper.    * **Under revision for the second-round review at *Contemporary Accounting Review***   **dormant Working Papers**  “The Effect of the 2003 Dividend Tax Rate Reduction on Corporations' Cost of Capital” with David Guenther (University of Oregon) and Michael Williams, *Proceedings of the 2005 University of Illinois Tax Research Symposium* (2005) |

“The Interpretive Information Content of Credit Rating Changes for Stock Investors” with Michael Clement, and Sunny Yang, Working paper.

“Information Asymmetry, Dividend Increases, Risk and Expected Future Earnings Changes”

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| **BOOKS**  “Lectures on Financial Accounting,” Sinlonsa (with Bok Baik)  **Awards and Honors** |
| * 2019 Winner of the Lazaridis Institute Prize at Canadian Academic Accounting Association -**Honorable Mention: David Godsell, Boochun Jung,**and**Devan Mescal**l, "Real Effects of Investor Relations." * Special Issue of Asia–Pacific Journal of Financial Studies on Corporate Culture, Media, and Politics in Finance, Research award * Editorial Board Member at Korean Accounting Review, 2017 - 2018 * Shirley Lee Faculty Research Award, University of Hawaii at Manoa, 2015 * Shidler Distinguished Professorship: 2018 - Present * Shidler Distinguished Associate Professorship, 2014 - 2018 * The Best Paper Award at the 2014 Northeastern Regional Meeting of American Accounting Association * Accuity LLP Fellowship, 2012 - 2014 * The Recipient of a Teaching Award for the graduate course, ‘Accounting Theory and Development’ (ACC 616), 2012 * **The Best Paper Award at the 3rd Annual Conference World Accounting Frontiers Series the 2011, University of Macau, Macau** * **The Best Paper Award at the 2011 Western Regional Meeting of AAA, New Port, California** * Shidler College of Business Summer Research Fund, 2007 - Present * Fellow, Deloitte/J. Michael Cook American Accounting Association Doctoral Consortium, June 2006, Lake Tahoe, CA * Fellow, Pac 10 Plus Doctoral Consortium, February 2006, Salt Lake City, UT * Gerald Hart Summer Research Fellowship, University of Colorado at Boulder, summer 2003, 2004, and 2005. * University Fellowship, University of Colorado at Boulder, Fall 2002 & Spring 2006. * ILJU Academic and Cultural Research Foundation Scholarship, Seoul National University, 2001-2002 * Songwon Fellowship for Outstanding Academic Performance, Seoul National University, 1995, 1999-2000. * Samsong Fellowship for Outstanding Academic Performance, Seoul National University, 1992 – 1994. |