YOU IL (CHRIS) PARK

UNIVERSITY OF HAWAI'LAT MĀNOA SH PDLER COLLEGE OF BUSINESS

Shidler College of Business University of Hawai'i at Mānoa 2404 Maile Way, C–402B Honolulu, HI 96822–2457

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Education

 Duke University, Fuqua School of Business Ph.D. in Business Administration (Accounting) 	Durham, NC 2017
• Certificate in College Teaching	2017
 Duke University, Department of Economics Master of Arts in Economics 	Durham, NC 2015
Georgia Institute of Technology, Scheller College of Business	Atlanta, GA
• Bachelor of Science in Management (Highest Honor and Accounting Certificate)	2005
Academic Appointments	

Uni	versity of Hawai'i at Mānoa, Shidler College of Business	Honolulu, HI
0	Associate Professor of Accounting (with tenure)	2024 - Present
0	Hawaii Accounting Research Doctoral Institute Co-Chair	2024 - Present
0	Hawaii Accounting Research Conference Organizing Committee and Track Chair	2024 - Present
0	Accounting Ph.D. Program Director	2022 - Present
0	Accuity LLP Accounting Faculty Fellow	2020 - Present
0	Assistant Professor of Accounting	2019 - 2024
Nai	iyang Technological University, Nanyang Business School	Singapore
0	Assistant Professor of Accounting	2017 - 2019
0	Certificate in Foundations in University Learning and Teaching	2018
Du	ke University, Fuqua School of Business	Durham, NC
0	Instructor and Research Assistant	2012 - 2017

Research Interests

Archival, economics-based research, focusing on how accounting standards, regulations, and corporate governance shape financial reporting, capital markets, and managerial decisions.

Published, Forthcoming, or Accepted Papers

• FT50 = Financial Times Top 50	• ABDC = Australian Business	• ABS = Association of Business
Journals	Deans Council	Schools Ranking

1. "International Financial Reporting Standards and the Macroeconomy."

• The Accounting Review 99 (1): 315-336 (2024)

- [FT50 | ABDC = A* | ABS = 4* (the highest)] doi.org/10.2308/TAR-2020-0459
- Co-author: Asad Kausar
- Presentations: American University[†], Australian National University, City University of Hong Kong, Duke University, Pepperdine University, Chinese University of Hong Kong, 2018 Hawai'i Accounting Research Conference, Hong Kong Polytechnic University, Hong Kong University of Science and Technology, 2018 *Journal of Accounting, Auditing & Finance* Annual Conference, Nanyang Technological University, National University of Singapore, Singapore Management University, the University of Hawai'i at Mānoa, and the University of Hong Kong
- 2. "Information Content of Credit Rating Affirmations."
 - Contemporary Accounting Research 41 (1): 645–678 (2024)
 - [FT50 | ABDC = A* | ABS = 4* (the highest)] doi.org/10.1111/1911-3846.12921
 - Co-authors: Boochun Jung, Asad Kausar, Byungki Kim, and Jian Zhou
 - Presentations: Duke University, Frankfurt School of Finance and Management, 2019 Hawai'i Accounting Research Conference, Hong Kong Polytechnic University, Korea Advanced Institute of Science and Technology[†], and the University of Göttingen
- 3. "Capitalization of In-Process Research and Development under SFAS 141R and Information Asymmetry."
 - Contemporary Accounting Research 36 (4): 2379–2407 (2019)
 - [FT50 | ABDC = A* | ABS = 4* (the highest)] <u>doi.org/10.1111/1911-3846.12508</u>
 - Co-authors: Hyeesoo H. Chung, Stephen A. Hillegeist, and Jinyoung P. Wynn
 - Presentations: 2012 AAA annual conference, Louisiana Tech University[†], and the University of Houston
- 4. "Data Analytics and Operational Efficiency."
 - Accounting Horizons (2025)
 - [ABDC = A | ABS = 3 (the second highest)] <u>doi.org/10.2308/HORIZONS-2022-164</u>
 - Co-authors: Asad Kausar and Jee-Hae Lim
- 5. "Labor Skills and Income Smoothing."
 - Journal of Accounting, Auditing, and Finance (2024)
 - [ABS = 3 (the second highest)] doi.org/10.1177/0148558X241247091
 - Co-authors: Boochun Jung, Tae Wook Kim, and Minyoung Noh
 - Presentations: Seoul National University and Sungkyunkwan University
- 6. "Economic Consequences of Bargain Purchase Gains under ASC 805: Evidence from Banking Industry."
 - Asia-Pacific Journal of Accounting & Economics 32 (1): 53–75 (2025)
 - [ABDC = B | ABS = 2] <u>doi.org/10.1080/16081625.2022.2067885</u>
 - Solo author
 - Presentations: Duke University and 2016 AAA Southeast Region Conference
- 7. "Investor Reactions to Restatements Conditional on Disclosure of Internal Control Weaknesses."
 - Journal of Applied Accounting Research 19 (3): 423–439 (2018)
 - [ABDC = B | ABS = 2] doi.org/10.1108/JAAR-10-2017-0107

• Co-authors: Yiwen Li and Jinyoung P. Wynn

Working Papers

- 8. "Does Stock Liquidity Impact Non-GAAP Reporting? Evidence from a Natural Experiment."
 - Under revision for the 2nd round review at *The Accounting Review*
 - $[FT50 | ABDC = A^* | ABS = 4^* (the highest)]$
 - Co-authors: Byungki Kim, Kalin Kolev, and Hangsoo Kyung
 - Presentations: 2024 Hawai'i Accounting Research Conference, the University of Connecticut,[†] the University of Queensland, and the University of Hawai'i at Mānoa
- 9. "Long-Term Earnings Growth Forecast Initiations for Loss Firms."
 - Under revision for the 2nd round review at *Contemporary Accounting Research*
 - $[FT50 | ABDC = A^* | ABS = 4^* (the highest)]$
 - Co-authors: Songyi Han, Boochun Jung, and Huihao Yan
 - Presentation: 2024 46th EAA Annual Congress[†]

10. "Internal Control Weakness and Non-GAAP Reporting."

- Under revision for the 2nd round review at *Contemporary Accounting Research*
- $[FT50 | ABDC = A^* | ABS = 4^* (the highest)]$
- Co-authors: So Yean Kwack and Ting Zhang
- 11. "Beneficial Contagion Effects of Low Audit Quality Revelation and Auditor Dismissal."
 - Under revision for the 4th round review at *The British Accounting Review*
 - $[ABDC = A^* | ABS = 3 (the second highest)]$
 - Co-authors: Christopher Calvin and Byungki Kim
 - Presentations: 2020 Accounting and Finance Association of Australia and New Zealand (AFAANZ) Annual Conference[†] and 2020 Hawai'i Accounting Research Conference[†]
- 12. "More Frequent Financial Reporting and Market Feedback Effect: Evidence from U.S. and EU Regulatory Changes."
 - Under review at *Journal of Accounting and Public Policy*
 - [ABDC = A | ABS = 3 (the second highest)]
 - Co-authors: Stephen A. Hillegeist, Asad Kausar, and Arthur Kraft
 - Presentations: 2022 AAA Annual Conference[†], 2020 AAA FARS Midyear Conference[†], and 2020 Hawai'i Accounting Research Conference
- 13. "Climate Regulation and Private Lender Monitoring: Evidence from State Greenhouse Gas Emission Target Adoptions."
 - Co-authors: Peter Demerjian and Bohyun Yang
 - Presentations: University of Hawai'i at Mānoa (scheduled)
- 14. "Enforcement Authority and Financial Reporting: Evidence from the SEC's Reorganization."
 - Under revision

- Co-authors: Asad Kausar and Sugata Roychowdhury
- Presentations: University of Hawai'i at Mānoa and 2025 Hawai'i Accounting Research Conference

15. "Real Effects of Control Threats on Workplace Injuries: Evidence from Peer Firms."

- Under revision
- Co-authors: Sanghum Cho, Boochun Jung, and Asad Kausar
- Presentations: American University[†], 2023 AAA Southwest Region Meeting[†], 2025 47th EAA Annual Congress[†], and the University of Hawai'i at Mānoa[†]

16. "Market Implication of Cryptocurrency."

- Under revision
- Co-authors: Seong Jin Ahn, Jeonghu Pak, and Choong-Yuel Yoo
- Presentations: Korea Advanced Institute of Science and Technology[†] and 2025 Hawai'i Accounting Research Conference

17. "Real Effects of Lendable Shares: Theory and Evidence."

- Under revision
- Co-authors: Stephen A. Hillegeist, Asad Kausar, and Tae Wook Kim

 † = Presented by co-author

Presentations and Conference Participation (p = Presenter | s = Scheduled | v = Virtual)

2025 Hawai'i Accounting Research Conference (HARC) (*p*) Hawai'i Accounting Research Doctoral Institute (HARDI) (*s*)

- 2024 Hawai'i Accounting Research Conference (HARC)
 Hawai'i Accounting Research Doctoral Institute (HARDI)
 Korean-American Accounting Professors Association (KAAPA) Ph.D. Research Conference (v)
 Korean-American Accounting Professors Association (KAAPA) Webinar Series (v)
 University of Hawai'i at Mānoa (p)
- Hawai'i Accounting Research Conference (HARC)
 Korean-American Accounting Professors Association (KAAPA) Ph.D. Research Conference (v)
 Korean-American Accounting Professors Association (KAAPA) Webinar Series (v)
 Korean Accounting Association Summer International Conference (v)
 Korean Accounting Association Winter International Conference (v)
 University of Hawai'i at Mānoa (p)
- 2022 George Washington University Cherry Blossom Accounting Conference (v) Hawai'i Accounting Research Conference (HARC) Korean-American Accounting Professors Association (KAAPA) Ph.D. Research Conference (v) Korean-American Accounting Professors Association (KAAPA) Webinar Series (v) Korean Accounting Association Summer International Conference (v) Korean Accounting Association Winter International Conference (v)

Review of Accounting Studies Annual Conference (v) University of Hawaii System Accounting Discipline Meeting (v)

- 2021 Financial Accounting Standards Board (FASB) Faculty Program (v) Hawai'i Accounting Research Conference (HARC) (v) Hawai'i Accounting Research Doctoral Institute (HARDI) (v) Korea University / Korea Advanced Institute of Science and Technology (KAIST) (p) McGill Accounting Research Conference (MARC) (v)
- 2020 Hawai'i Accounting Research Conference (HARC) (*p*) Korean Accounting Association Annual Global Meeting (*v*)
- 2019 AAA Financial Accounting and Reporting Section Midyear Conference Hawai'i Accounting Research Conference (HARC) (p) Nanyang Technological University (p) NTU/NUS/SMU Tri-University Accounting Research Conference (p) Seoul National University (p) Sungkyunkwan University (p)
- 2018 Asian Bureau for Finance and Economic Research (ABFER) Annual Conference Australian National University (p)
 Duke University (p)
 Duke/UNC Accounting Research Fall Camp
 Frankfurt School of Finance and Management (p)
 Hawai'i Accounting Research Conference (HARC) (p)
 Hong Kong Polytechnic University (p)
 Journal of Accounting, Auditing, and Finance Annual Conference (p)
 NTU/NUS/SMU Tri-University Accounting Research Conference
 SMU Accounting Symposium
 University of Göttingen (p)
 University of Hawai'i at Mānoa (p)
 University of Hong Kong (p)
- 2017 Chinese University of Hong Kong (p)
 City University of Hong Kong (p)
 Duke University (p)
 Hong Kong Polytechnic University (p)
 Hong Kong University of Technology and Science (p)
 Nanyang Technological University (p)
 National University of Singapore (p)
 Pepperdine University (p)
 Singapore Management University (p)
 SMU Accounting Symposium

- 2016 AAA/Deloitte/J. Michael Cook Doctoral Consortium (p)
 AAA Financial Accounting and Reporting Section Doctoral Consortium
 AAA Financial Accounting and Reporting Section Midyear Conference
 AAA Ph.D. Rookie Recruiting and Research Camp (p)
 AAA Southeast Region Conference (p)
 Duke/UNC Accounting Research Fall Camp
 Journal of Business Finance and Accounting Annual Conference
 UNC/Chicago Global Issues in Accounting Conference
- 2015 Duke/UNC Accounting Research Fall Camp Northwestern/Duke Workshop on Research Design for Causal Inference (*p*)
- 2014 Duke/UNC Accounting Research Fall Camp UNC/Chicago Global Issues in Accounting Conference UNC Tax Symposium
- 2013 Duke/UNC Accounting Research Fall Camp
- 2012 AAA Annual Conference (*p*) Duke/UNC Accounting Research Fall Camp
- 2011 AAA Government and Nonprofit Section Midyear Conference (*p*) Bauer Annual Accounting Research Symposium

Service to the Profession (d = Discussant | e = Evaluator | m = Moderator | r = Reviewer)

- 2025 Hawai'i Accounting Research Conference (HARC) (*Organizing Committee & Track Chair*) Hawai'i Accounting Research Doctoral Institute (HARDI) (*Co-Chair*)
- AAA International Accounting Section Midyear Conference (r)
 Hawai'i Accounting Research Conference (HARC) (d, m & Track Chair)
 Hawai'i Accounting Research Doctoral Institute (HARDI) (Co-Chair)
 Korean-American Accounting Professors Association (KAAPA) Panelist (d)
- 2023 Asia-Pacific Journal of Financial Studies (r) Hawai'i Accounting Research Conference (m)
- 2022 Hawai'i Accounting Research Conference (HARC) (*d* ℭ *m*) QS World University Rankings (*e*)
- 2021 Advances in Accounting (r) Hawai'i Accounting Research Conference (HARC) (d ☆ m) QS World University Rankings (e)
- 2020 Hawai'i Accounting Research Conference (HARC) (d)

- 2019 Asia-Pacific Journal of Financial Studies (r) Journal of Business Finance and Accounting (r) Journal of Pension Economics and Finance (r) Hawai'i Accounting Research Conference (d & r)
- 2018 AAA Financial Accounting and Reporting Section Midyear Conference (r) Journal of Accounting, Auditing, and Finance Annual Conference (m) Journal of Business Research (r) Hawai'i Accounting Research Conference (r)
- 2016 AAA Financial Accounting and Reporting Section Midyear Conference (m)
- 2015 AAA Financial Accounting and Reporting Section Midyear Conference (r)
- 2011 AAA Government and Nonprofit Section Midyear Conference (*r*)

Service to the University

University of Hawai'i at Mānoa, Shidler College of Business

2025	Accounting Ph.D. Program Coordinator
	Accounting Shidler Speaker Series Co-Coordinator
	Accounting Ph.D. Brown Bag Series Coordinator
	Accounting Research Database Coordinator for Faculty and Ph.D. Students
	Acting Director for the School of Accountancy (Jan 25-Feb 5)
	Advancement Fund Management Committee for the School of Accountancy
	Curriculum Committee for the School of Accountancy
	Hawai'i Accounting Research Conference (HARC) Organizing Committee
	Hawai'i Accounting Research Conference (HARC) Track Chair
	Hawai'i Accounting Research Doctoral Institute (HARDI) Co-Chair
	MAcc Admissions and Recruitment Committee for the School of Accountancy
	Moderator for the 2025 Hawai'i Accounting Research Conference (HARC)
	Opening Remarks by Dean Vance Roley
	Keynote Speech by Robert Bushman from the University of North Carolina at Chapel Hill
	Ad Hoc Ph.D. Recruitment Committee Chair for the School of Accountancy
	Planning and Public Relations Committee for the School of Accountancy
	Search committee member for the Admin & Fiscal Support Specialist
	Actively participating in candidate evaluations, interviews, and the selection process to identify the most qualified candidate
	Shidler College Faculty Senate
2024	Accounting Ph.D. Program Coordinator
	Accounting-Finance Shidler Faculty Brown Bag Series Coordinator
	Hosted eight sessions, including four in 2024

Accounting Shidler Speaker Series Co-Coordinator

Accounting Ph.D. Brown Bag Series Coordinator

Honolulu, HI

➤ Hosted 11 sessions, including four in 2024

Accounting Research Database Coordinator for Faculty and Ph.D. Students
Advancement Fund Management Committee for the School of Accountancy
Curriculum Change Committee Chair/Convenor for the School of Accountancy (until August 30)
Curriculum Committee for the School of Accountancy
Hawai'i Accounting Research Conference (HARC) Organizing Committee
Hawai'i Accounting Research Conference (HARC) Track Chair
Hawai'i Accounting Research Doctoral Institute (HARDI) Co-Chair
MAcc Admissions and Recruitment Committee for the School of Accountancy
Moderator for the 2024 Hawai'i Accounting Research Conference (HARC)
> Opening Remarks by Dean Vance Roley
> Keynote Speech by Siew Hong Teoh from the University of California, Los Angeles
Moderator for School of Accountancy Workshop Presentations

- Mary Barth from Stanford University
- Peter Demerjian from Georgia State University

Planning and Public Relations Committee for the School of Accountancy Shidler College Faculty Senate Volunteer Faculty for University Graduation Ceremony (*Shidler College Faculty Representative*)

2023 Accounting Ph.D. Program Coordinator

Accounting-Finance Shidler Faculty Brown Bag Series Coordinator

➤ Hosted four sessions

Accounting Ph.D. Brown Bag Series Coordinator

Hosted eight sessions, including five in 2023

Acting Director for the School of Accountancy (June 29–July 29)

Accounting Research Database Coordinator for Faculty and Ph.D. Students

Created and taught a new Ph.D. programming course

Introduction to Database Management and Programming for Empirical Research for Ph.D.

Curriculum Change Committee Chair/Convenor for the School of Accountancy

Curriculum Committee for the School of Accountancy

Funding Committee for the School of Accountancy

Hawai'i Accounting Research Conference (HARC) Track Chair

Master of Accounting Admissions and Recruitment Committee for the School of Accountancy

Moderator for School of Accountancy Workshop Presentations

- David Godsell from the University of Illinois Urbana-Champaign
- Justin Kim from the University of Florida
- > Abhishek Ramchandani from the University of Texas at Austin
- ➢ Joanna Wu from the University of Rochester
- Il Sun Yoo from the University of California, Irvine

Planning and Public Relations Committee for the School of Accountancy

Recruiting Committee for the School of Accountancy

Shidler College Faculty Senate

Volunteer Faculty for the 2023–2024 Shidler Day

Volunteer Faculty for the Fall 2023 Beta Alpha Psi's Accounting Careers Info Session

2022	Accounting Ph.D. Program Coordinator
	Accounting Ph.D. Brown Bag Session Coordinator
	Hosted three sessions, including two in 2022.
	Acting Director for the School of Accountancy (February 9-22 & July 31-August 9)
	Curriculum Committee for the School of Accountancy
	Engaged in Strategic Planning Information Session (November 14)
	Funding Committee for the School of Accountancy
	Master of Accounting Admissions and Recruitment Committee for the School of Accountancy
	Moderator for the School of Accountancy Speaker Series
	Jenny Chu from the University of Cambridge
	Planning and Public Relations Committee for the School of Accountancy
	Recruiting Committee for the School of Accountancy
	Shidler College Faculty Senate
	The Founder of the Shared Databases for the School of Accountancy Faculty and Ph.D. Students
	Volunteer Faculty for the School of Accountancy Welcome-Back Series (3/2 MAac & Ph.D.)
	Volunteer Faculty for the 2022–2023 Shidler Day
2021	Curriculum Committee for the School of Accountancy
	Funding Committee for the School of Accountancy
	Master of Accounting Admissions and Recruitment Committee for the School of Accountancy
	Moderator for the 2021 Hawai'i Accounting Research Conference (HARC) Keynote Speaker
	Katherine Schipper from Duke University
	Moderator for Shidler College Speaker Series
	Katherine Schipper from Duke University
	Ph.D. Committee for the School of Accountancy
	Planning and Public Relations Committee for the School of Accountancy
	Shidler College Faculty Senate
2020	Curriculum Committee for the School of Accountancy
2020	Interviewed for the AACSB Virtual Continuous Improvement Review Visit (School Representative)
	Master of Accounting Admissions and Recruitment Committee for the School of Accountancy
	Moderator for Shidler College Speaker Series
	 Brian Bushee from the University of Pennsylvania
	Ph.D. Committee for the School of Accountancy
	Planning and Public Relations Committee for the School of Accountancy
	Shidler College Faculty Senate
2019	Curriculum Committee for the School of Accountancy
/	The Founder of Accounting Ph.D. Brown Bag Series for Ph.D. students
	Master of Accounting Admissions and Recruitment Committee for the School of Accountancy
	Ph.D. Committee for the School of Accountancy

Volunteer Faculty for University Graduation Ceremony (Shidler College Faculty Representative)

- o Undergraduate Student Advising and Support (Job Placement, Graduate Program, or Scholarship)
 - 2024 Angel Luong (Intern position at Sterling & Tucker) Chrisna Chann (KMH LLP and N&K CPAs, Inc.) Christopher Tan (Master of Science in Information Systems with a Cybersecurity Concentration Baruch College, City University of New York (CUNY-Baruch)) Jordan Iwanaka (N&K CPAs, Inc.) Kealohi Chu (University of Hawaii at Manoa Master of Accountancy, Chaminade University of Honolulu Master of Business Administration, Hawaii Pacific University Master of Business Administration and N&K CPAs, Inc.) Makalii Oliveira (University of Hawaii Common Scholarship) Mimi Ito (N&K CPAs, Inc.) Lani Phu (UH Study Abroad Center program (Shanghai) for Fall 2024) Rebecca Yao (Zephyr Insurance Company, Inc.) Seth Addison (University of Hawaii Common Scholarship) You-Fan Chai (Master of Education in Teaching (MEdT)) 2023 Alaina Rhoades (Accounting internship at Costco Wholesale) Christopher Liu (Full-time positions at PwC and Holthouse Carlin & Van Trigt LLP) Christopher Tan (Tax intern position at Sterling & Tucker) Cody Ho (ZAG Technical Services, Inc. Scholarship) Grace Hwang (Shidler Global Leaders Program) Jordan Iwanaka (Tax intern position at Sterling & Tucker) Ka'eo Joneson (UH Study Abroad Center program (Italy) for Spring 2024) Kaedin Okimoto (Internship positions at N&K CPAs, Inc. and Sevco) Kent Kiyama (Honjo International Fellowship) Lani Phu (The winner of the NAHMA Educational Foundation Scholarship and audit internship at Verity CPAs) Maria Francheska Sangga (Business Executive Society of Tomorrow (BEST) Club) Mariel Limos (MIX International Exchange Program for Fall 2024) Micah Yamamoto-Dean (Summer internship at Ernst & Young (EY)) Roland Lukas Agpalza Santos (Business Executive Society of Tomorrow (BEST) Club) Ron Gabriel David (The Office of the City Auditor) Rosamond Rowan (CBIZ (Forensic & Financial Services)) Steven Chung (English Program in Korea (EPIK)) Samantha Lynch (UH Study Abroad Center program (U.K.) for Fall 2023) Stefani Sakamoto (Full-time position at Ernst & Young (EY)) Tanner Nekota (Internship positions at N&K CPAs, Inc. and Verity CPAs) 2022 Geralynne Amasol (University of Hawaii Common Scholarship) Hezekiah Del Prado (Shidler College of Business Master of Science in Finance) Izaiah Jones (Resume review and advising for an audit internship for Spring/Summer 2023)

Jack Kobayashi (MIX International Exchange Program & Global Opportunities Scholarship)
 Kent Kiyama (MIX International Exchange Program for Fall 2023–Spring 2024)
 Stefani Sakamoto (Shidler College of Business Night Award)
 XianLong (Ronald) Xie (Hawaii Veterans Memorial Fund Scholarship and University of Hawaii Common Scholarship)

- 2021 Alyssa Tugaoen (Accountant at Hawaiian Properties LTD) Christina Kaleiwahea (Panahi Foundation and Hawai'i Community Foundation) Cody Lock (Tax Compliance & Advisory Services at KMH LLP) Johnny Ho (University of Hawaii at Manoa Common Scholarship) Jordan Abanto (Institutional Support (Fiscal) at the UH College of Engineering) Lauren Lee (Tax Associate at N & K CPAs, Inc.) Melissa Yago (U.S. Defense Intelligence Agency's Office of Inspector General) Michelle Yim (Associated Chinese University Women (ACUW) Scholarship) Roderrick Simpliciano (KMH LLP, N & K CPAs, Inc., and Ikeda & Wong CPAs, Inc.) Shaina Yamashita (American Association of Colleges of Osteopathic Medicine) Shuxin Zhen (N& CPAs, Inc.) Wenlu Yan (University of Illinois at Urbana-Champaign Master of Accounting Science)
- 2020 Anna Chen (University of Illinois at Urbana-Champaign online M.S. in Accountancy) Irene Chen (University of Illinois at Urbana-Champaign online M.S. in Accountancy) Miki Den Beste (Hawaii Medical Services Association & NSC Technologies)
- o **MBA Student Advising and Support** (Job Placement, Graduate Program, or Scholarship)
 - 2025 Bryson Ho (MIX program at WHU Otto Beisheim School of Management Global MBA European Summer Program)
 Christopher O'Brien (Jack and Patricia Semura Endowed Graduate Student Scholarship; Sakae Takahashi Memorial Scholarship; Dianne D. Simmons Scholarship; University of Hawai'i System Common Scholarship)
 Dana Kittle (VICEROY MAVEN Summer 2025 internship powered by P3I)
 Jennifer Lam (University of Hawai'i System Common Scholarship)
 Kelli Chinen (2025 Business Night Award Nomination)
 Mai Duong (Foreign Language and Area Studies (FLAS) Fellowship for East Asia)
 Tracyn Nagata (MIX program at WHU – Otto Beisheim School of Management – Global MBA European Summer Program)
 Yan Cui (University of Hawai'i System Common Scholarship)
 - 2024 Dana Kittle (East-West Center-Graduate Degree Fellowship) Gregory Bushnell (Eli Lilly and Company's Employee Tuition Assistance Program)
- o Doctoral Student Advising and Support (Job Placement, Graduate Program, or Scholarship)
 - 2024 Bohyun (Bo) Yang (University of Oregon Accounting Ph.D. Program) Sanghum (Sean) Cho (Dissertation Co-Chair and research advisor for two co-authored papers) Jaekon Jung (Dissertation committee member)

Yingfeng Ge (Research advisor for second-year summer paper)

- 2023 Sanghum (Sean) Cho (*Dissertation committee member and research advisor for a co-authored paper*) Yingfeng Ge (*Research advisor for first-year summer paper and a co-authored paper*)
- 2022 Jaekon Jung (Research advisor for a co-authored paper) Sanghum (Sean) Cho (Dissertation committee member and research advisor for two co-authored papers) Yingfeng Ge (Research advisor for a co-authored paper)
- 2021 Jaekon Jung (Research advisor for a co-authored paper)
- 2020 Sanghum (Sean) Cho (Research advisor for first-year summer paper and a letter writer for East-West Center's student affiliate program)
 Anna Jeong (Teaching feedback provider for Introduction to Financial Accounting II (ACC 210), The winner of Shidler Ph.D. Teaching Award)

• Faculty Advising and Support

2023 Hamid Pourjalali (UH Manoa Study Abroad Residency Directorship)

Nanyang Tec	hnological University, Nanyang Business School	Singapore
2018-2019	Accounting Workshop Series Coordinator	
Duke Univers	sity, Fuqua School of Business	Durham, NC

Service to the Community

Korean Sports Association of Hawaii He	onolulu, HI
• Scholarship Committee	2020
Korean Community School of Hawaii He	onolulu, HI
• Volunteer Korean Language Instructor for Hawaii Residents at Christ United Methodist Chu	urch 2019

Georgia Tech's Techwood Tutorial Project		
0	Volunteer Mathematics Instructor at C.W. Hill Elementary School	2004 - 2005

Teaching Interests

Financial Accounting, Corporate Financial Reporting, Financial Statement Analysis, Valuation, and Managerial Accounting.

Teaching Experience	(<u>link</u> for more	detail, including	anonymous comments)

University of Hawai'i at Mānoa, Shidler College of Business

Grand Summary Rating: <u>4.84</u> / 5.00

Excellence in Teaching Awards

"Global MBA Professor of the Semester" Fall 2024

<i>"BBA Professor of the Semester for a Major Core Course"</i> Spring 2023 <i>"BBA Professor of the Semester for a Major Core Course"</i> Fall 2022	
 Financial Accounting Capstone: Undergraduate Instructor (<i>In-progress</i>) 	Spring 2025
 Accounting for Decision-Making: Global MBA (The recipient of <i>Professor of the Semester Award</i>) Instructor (Avg. rating out of 5.00: 4.67) "Considering everything, how would you rate this course?" 4.62 	Fall 2024
 Accounting for Decision-Making: DL Executive MBA Instructor (Avg. rating out of 5.00: 4.70) "Considering everything, how would you rate this course?" 4.06 	Fall 2024
 Financial Accounting Capstone: Undergraduate (Avg. ratings out of 5.00: 4.57 (Section 1) and 4.71 (Section 2)) "Considering everything, how would you rate this course?" 4.69 (Avg. for Sections 1 & 2) 	Fall 2024
 Directed Reading and Research: Ph.D. Instructor (Avg. rating out of 5.00: 5.00) "Considering everything, how would you rate this course?" 5.00 	Spring 2024
 Financial Accounting Capstone: Undergraduate (Avg. ratings out of 5.00: 4.50 (Section 1) and 4.96 (Section 2)) "Considering everything, how would you rate this course?" 4.69 (Avg. for Sections 1 & 2) 	Spring 2024
 Financial Accounting Capstone: Undergraduate (Avg. ratings out of 5.00: 4.61 (Section 1) and 4.82 (Section 2)) "Considering everything, how would you rate this course?" 4.73 (Avg. for Sections 1 & 2) 	Fall 2023
Directed Reading and Research: Ph.D.O Instructor	Fall 2023
 Introduction to Database Management and Programming for Empirical Research: Ph.D. Instructor (Avg. rating out of 5.00: 4.95) "Considering everything, how would you rate this course?" 5.00 	Spring 2023
 Directed Reading and Research: Ph.D. Instructor (Avg. rating out of 5.00: 5.00) "Considering everything, how would you rate this course?" 5.00 	Spring 2023
 Financial Accounting Capstone: Undergraduate (<i>The recipient of BBA Professor of the Semester Award</i>) Instructor (Avg. ratings out of 5.00: 4.44 (Section 1), 4.98 (Section 2), and 5.00 (Section 3)) <i>"Considering everything, how would you rate this course?"</i> 4.79 (Avg. for Sections 1, 2 & 3) 	Spring 2023
 Introduction to Financial Accounting II: Undergraduate Instructor (Avg. ratings out of 5.00: 4.49 (Section 6) and 4.66 (Sections 5 & 9)) "Considering everything, how would you rate this course?" 4.34 (Avg. for Sections 5, 6 & 9) 	Spring 2023

 Financial Accounting Capstone: Undergraduate (<i>The recipient of BBA Professor of the Semester Awar</i> Instructor (Avg. ratings out of 5.00: 4.87 (Section 1) and 4.93 (Section 2)) <i>"Considering everything, how would you rate this course?"</i> 4.92 (Avg. for Sections 1 & 2) 	rd) Fall 2022
 Financial Accounting Capstone: Undergraduate (4th time online synchronous due to COVID-19) Instructor (Avg. ratings out of 5.00: 4.89 (Section 1) and 4.93 (Section 2)) "Considering everything, how would you rate this course?" 5.00 (Avg. for Sections 1 & 2) 	Spring 2022
 Financial Accounting Capstone: Undergraduate (3rd time online synchronous due to COVID-19) Instructor (Avg. ratings out of 5.00: 4.82 (Section 1) and 4.89 (Section 2)) "Considering everything, how would you rate this course?" 4.79 (Avg. for Sections 1 & 2) 	Fall 2021
 Introduction to Financial Accounting II: Undergraduate (1st time online synchronous due to COVID- Instructor (Avg. ratings out of 5.00: 4.40 (Sections 5 & 6), 4.69 (Section 8), and 4.70 (Section "Considering everything, how would you rate this course?" 4.35 (Avg. for Sections 5, 6, 8 & 10) 	
 Financial Accounting Capstone: Undergraduate (2nd time online synchronous due to COVID-19) Instructor (Avg. ratings out of 5.00: 5.00 (Section 1) and 4.95 (Section 2)) "Considering everything, how would you rate this course?" 5.00 (Avg. for Sections 1 & 2) 	Spring 2021
 Financial Accounting Capstone: Undergraduate (1st time online synchronous due to COVID-19) Instructor (Avg. ratings out of 5.00: 4.90 (Section 1), 4.93 (Section 2), and 4.94 (Section 3)) "Considering everything, how would you rate this course?" 4.97 (Avg. for Sections 1, 2 & 3) 	Fall 2020
 Financial Accounting Capstone: Undergraduate Instructor (Avg. ratings out of 5.00: 4.92 (Section 1), 5.00 (Section 2), and 5.00 (Section 3)) "Considering everything, how would you rate this course?" 4.94 (Avg. for Sections 1, 2 & 3) 	Spring 2020
 Research Seminar in Business: Ph.D. Guest lecturer 	Fall 2019
 Financial Accounting Capstone: Undergraduate Instructor (Avg. ratings out of 5.00: 4.82 (Section 1), 4.75 (Section 2), and 4.99 (Section 3)) "Considering everything, how would you rate this course?" 4.90 (Avg. for Sections 1, 2 & 3) 	Fall 2019
Nanyang Technological University, Nanyang Business School	Singapore
Financial Accounting: Undergraduate	Fall 2018
 Instructor (Avg. ratings out of 5.00: 4.94 (Section 1) – the highest rating among all instructors for the same course, and 4.87 (Section 2)) 	
Pre-Colloquium Discussion Session: Ph.D. o Instructor	Fall 2018
Financial Accounting: Undergraduate	Spring 2018
• Instructor (Avg. rating out of 5.00: 4.83)	
Duke University, Department of Economics	Durham, NC

 Financial Accounting: Undergraduate Instructor (Avg. rating out of 5.00: 5.00) 	Summer 2016
 Financial Accounting and Valuation: Undergraduate Instructor for accounting section of finance boot camp (Avg. rating out of 5.00: 4.75) 	2015 - 2016
Duke University, Fuqua School of Business	Durham, NC
 Introduction to Database Management: Ph.D. Instructor (Avg. rating out of 5.00: 5.00) 	Summer 2015
 Detecting Earnings Management: Daytime MBA Teaching Assistant for Professor Bill Mayew 	Fall 2015
 Financial Accounting: Cross-Continent MBA Teaching Assistant for Professor Katherine Schipper (Avg. rating out of 5.00: 4.78) 	2015 - 2016
 Fundamentals of Financial Analysis: MMS Teaching Assistant for Professor Per Olsson (Avg. rating out of 5.00: 4.91) 	Spring 2015
 Valuation/Fundamental Analysis: Daytime MBA and Executive MBA Teaching Assistant for Professor Frank Ecker 	2014 - 2015
 Financial Accounting: Executive MBA Teaching Assistant for Professor Mohan Venkatachalam 	2013 - 2014
 Financial Accounting: MMS Teaching Assistant for Professor Xu Jiang 	Summer 2012
Selected Work Experience	
ROK Air Force, Lead Computer Programmer (honorably discharged as Sergeant) Involved in the developments of the Air Force headquarters command-control servers	Shindoan, Korea 2007 – 2009

Georgia Power and Southern Company, Internal AuditorAtlanta, GAAssessed internal control deficiencies for SOX 404 compliance2005 – 2006

Programming Skills

SAS (Certificates in Statistical Analysis, Regression Modeling, and Advanced Analytics), STATA, SPSS, E-Views, and working knowledge of Java, Gauss, Matlab, SQL, and Perl.

Awards and Honors

Winner of Shidler College Professor of the Semester for a Global MBA Core Course for Fall 20242025Nominated for the Board of Regents (BOR) Medal for Excellence in Teaching (at the university level) 20242024Nominated for the Board of Regents (BOR) Medal for Excellence in Teaching (at the university level) 20232023Winner of Shidler College BBA Professor of the Semester for a Major Core Course for Spring 20232023Winner of Shidler College BBA Professor of the Semester for a Major Core Course for Fall 20222023

Nominated for the Board of Regents (BOR) Medal for Excellence in Teaching (at the university level) 2022		
Nominated for the Board of Regents (BOR) Medal for Excellence in Teaching (at the university level) 2021		
Nominated for the Board of Regents (BOR) Medal for Excellence in Teaching (at the university level) 2020		
Best Reviewer Award, Korean Securities Association and <i>Asia-Pacific Journal of Financial Studies</i> 2020		
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellow	2016	
AAA Financial Accounting and Reporting Section Doctoral Consortium Fellow	2016	
Wharton Research Data Services (WRDS) Outstanding Survey Award	2013	
James B. Duke Fellowship, Duke University	2012 - 2017	
J.B. Fuqua Scholarship, Duke University	2012 - 2017	
C.T. Bauer Presidential Fellowship	2010 - 2011	
Dean's List and Scholarship for Excellence, Georgia Institute of Technology	2004 - 2005	

Affiliations

Canadian Academic Accounting Association	2024 - Present
Duke University Alumni Association	2017 - Present
Korean Accounting Association	2017 - Present
Korean-American Accounting Professors Association	2017 - Present
American Accounting Association and Financial Accounting and Reporting Section	2012 - Present
Georgia Tech Alumni Association	2005 - Present