

Rutgers Business School
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ACADEMIC POSITIONS

Rutgers Business School – Newark and New Brunswick
Department of Accounting and Information Systems
Assistant Professor 2015 – Present

EDUCATION

Northwestern University, Kellogg School of Management (Evanston, IL)
Ph.D. in Accounting 2015

The London School of Economics and Political Science (London, United Kingdom)
Master of Science in Economics, with Distinction 2008

Seoul National University (Seoul, South Korea)
Bachelor of Business Administration 2004

PUBLICATIONS & ACCEPTED PAPERS

“Financial Reporting and Credit Ratings: On the Effects of Competition in the Rating Industry and Rating Agencies’ Gatekeeper Role” with Stefan Schantl

Journal of Accounting Research, May 2019, pp. 545-600.

“Subjective Estimates, Managerial Manipulation and Auditor Reporting” with Rahul Menon

Accounting Review, September 2019, pp. 273-295.

“Multidimensional Audit Data Selection (MADS): A Framework for Using Data Analytics in the Audit Data Selection Process” with Feiqi Huang, Qiao Li and Won Gyun No

Accounting Horizon, September 2019, pp. 127-140.

“Audit Partner Identification and Audit Quality” with Carolyn Levine

Review of Accounting Studies, forthcoming.

WORKING PAPERS

“Application of the Multidimensional Audit Data Selection Framework: Payroll Process” with Qiao Li and Nuriddin Tojiboyev

Presented at the 2019 Joint Midyear Meeting of the AIS and SET Sections

WORK IN PROGRESS

“Mandatory Disclosure and Knightian Uncertainty” with Mark P. Kim and Taejin Kim

“Auditor disclosure of internal control deficiencies” with Rahul Menon

“Classifications manipulation and accounting standards for non-profit organizations” with Michael Carniol

“The Reporting Behavior of Credit Rating Agencies under Reputational Concerns”

RESEARCH PROJECTS

Multidimensional Audit Data Selection (MADS) Project (with Miklos Vasarhelyi, Won No, and Soo Hyun Cho)

Part of the Rutgers AICPA Data Analytics Research Initiative

RESEARCH INTERESTS

Disclosure, Certification, Accounting Regulations

CONFERENCES AND WORKSHOPS

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| 2019 | Baruch-Fordham-Rutgers Accounting Research Symposium; Purdue Accounting Theory Conference |
| 2018 | Columbia Business School Workshop (presenter); Journal of Accounting Research Conference (co-authored paper presented); Baruch-Fordham-Rutgers Accounting Research Symposium |
| 2017 | Baruch-Fordham-Rutgers Accounting Research Symposium; Carnegie Mellon Accounting Mini Conference |
| 2016 | Utah Winter Accounting Conference; Baruch-Fordham-Rutgers Accounting Research Symposium (discussant); 12 th Workshop on Accounting and Economics |

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- (presenter and discussant); Junior Accounting Theory Conference; AAA Annual Meeting (presenter); Carnegie Mellon Accounting Mini Conference
- 2015 AAA Annual Meeting; PCAOB/JAR 2015 Conference on Auditing and Capital Markets; Conference on Financial Economics and Accounting (discussant)
- 2014 Kellogg Accounting Research Conference; American Accounting Association Annual Meeting; PCAOB/JAR 2014 Conference on Auditing and Capital Markets
- 2013 Kellogg Accounting Theory Conference; Journal of Accounting and Economics Conference

PROFESSIONAL SERVICE

Ad-hoc Reviewer: *The Accounting Review*; *Accounting Horizon*; *Journal of Accounting, Auditing and Finance*; *International Journal of Disclosure and Governance*; *Journal of Regulatory Economics*

TEACHING EXPERIENCE

Intermediate Accounting I Rutgers University (Undergraduate) <i>Average Rating</i>	2015 – Present
Financial Reporting and Analysis, Teaching Assistant School of Management, Northwestern University (Full-time MBA)	2009 – 2010 Kellogg

PROFESSIONAL MEMBERSHIPS

American Accounting Association I

SERVICE TO THE DEPARTMENT

Organized weekly department seminars Spring 2018

PROFESSIONAL EXPERIENCE AND CERTIFICATION

Unilever Korea Co., Ltd. (Seoul, South Korea) 2007 – 2008

Management Accounting Assistant

AICPA exam passed under the jurisdiction of California. 2007

*Auditing and Attestation 99, Financial Accounting and Reporting 97,
Regulation 97, Business Environment and Concepts 90*

GRANTS, FELLOWSHIPS AND AWARDS

Kellogg School of Management Doctoral Fellowship 2008 – 2012

University Scholarship, Seoul National University 1999 – 2004