# **JAEWOO KIM**

Booth Research Scholar Updated, October 2023

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#### **EMPLOYMENT**

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|---|----------------|
| Associate Professor of Accounting (with tenure)   | 2022 – present |
| Assistant Professor of Accounting                 | 2019 - 2022    |
| University of Rochester, Simon School of Business | 2013 - 2019    |
| Assistant Professor of Accounting                 |                |

Assistant i folessor of Accounting

University of Oregon, Lundauist College of Business

Samsung Life Insurance 2000 –2008

Accountant / Financial Analyst

#### **EDUCATION**

University of Iowa, Tippie School of Business

Ph.D. in Accounting, May 2013

Korea Advanced Institute of Science and Technology (KAIST)

MBA, February 2004

Korea University

B.A. in Economics, February 2000

## PEER-REVIEWED PUBLICATIONS (including conditional acceptance)

- 1. "Forecasting Market Volatility: The Role of Earnings Announcements" With Bryce Schonberger, Charles Wasley, and Yucheng (John) Yang
  - Conditionally accepted at *The Accounting Review*
- 2. "The Media Response to a Loss of Analyst Coverage" with Nicholas Guest (Forthcoming at Review of Accounting Studies)

- 3. "Assurance Level Choices, CPA Fees, and Financial Reporting Benefits: Inferences from U.S. Private Firms" with Brad Badertscher, William Kinney, and Edward Owens (*Journal of Accounting and Economics*, 2023, Vol. 75 No. 2-3, 110551)
- 4. "Not Ready for Primetime: Financial Reporting Quality After SPAC Mergers" With Seyoung Park, Kyle Peterson, and Ryan Wilson (*Management Science*, 2022, Vol. 75 No. 2-3, 7054-7064)
- 5. "Expected Economic Growth and Investment in Corporate Tax Planning" With Sean McGuire, Steven Savoy, and Ryan Wilson (*Review of Accounting Studies*, 2022, Vol. 27, pp. 745–778)
- 6. "How Do Reductions in Foreign Country Corporate Tax Rates Affect U.S. Domestic Manufacturing Firms?" With Michelle Nessa and Ryan Wilson (*The Accounting Review*, 2021, Vol. 96 No. 3, pp. 287–311)
- 7. "Intertemporal Variation in the Information Content of Aggregate Earnings and its Effect on the Aggregate Earnings-Return Relation" With Bryce Schonberger, Charles Wasley, and Hunter Land (*Review of Accounting Studies*, 2020, Vol. 25, pp. 1410–1443)
- 8. "How Quickly Do Firms Adjust to Optimal Levels of Tax Avoidance?" With Sean McGuire, Steven Savoy, and Ryan Wilson (*Contemporary Accounting Research*, 2019, Vol. 36 No. 3, pp. 1824–1860), Presented at the 2016 *Contemporary Accounting Research* conference
- 9. "Asymmetric Timely Loss Recognition, Adverse Shocks to External Capital, and Underinvestment: Evidence from the Collapse of the Junk Bond Market" solo-authored (*Journal of Accounting and Economics*, 2018, Vol. 65 No. 1, pp. 148–168)
- 10. "Dividend Stickiness, Debt Covenants, and Earnings Management" With Kyeong Hun Lee and Erik Lie (*Contemporary Accounting Research*, 2017, Vol. 34 No. 4, pp. 2022–2050)

#### **WORKING PAPERS**

- 11. "To Teach or to Learn? Disclosure Incentives in the Face of Investment Opportunities" with Zack Fox and Bryce Schonberger
  - Revising for the 3<sup>rd</sup> round at *Journal of Accounting and Economics*

- 12. "International Syndicated Loans and the Role of Lenders' Trust towards Borrowers and Other Lenders" with Byung Hun Chung, Jun-Koo Kang, and Xi Xiong
  - Under the 2<sup>nd</sup> round review at *Contemporary Accounting Research*
- 13. "The Effect of the Credibility of Mandatory Disclosure by Credit Rating Agencies on Managerial Learning from Stock Prices" with Seyoung Park and Ryan Wilson
  - Revising for the 2<sup>nd</sup> round at *Journal of Financial and Quantitative Analysis*
- 14. "Algorithmic Trading and Performance-Induced CEO Turnover" with Jun Oh, Hojun Seo, and Luo Zuo
  - Revising for the 2<sup>nd</sup> round at *Journal of Accounting Research*
- 15. "Are Mandatory Proprietary Disclosure and Voluntary Non-Proprietary Disclosure Complements or Substitutes? Evidence from SFAS No. 131" with Zack Fox, Hunter Pearson, and Kyle Peterson
  - Under review at Management Science
- 16. "Mandatory Disclosure and Peer Firms' Learning from Stock Prices" with Hunter Pearson and Brady Twedt
- 17. "Do Managers Use Voluntary Disclosures to Crowdsource Information from the Market in Response to Economic Policy Uncertainty?" with Zack Fox and Bryce Schonberger
  - Under review at Journal of Accounting Research
- 18. "Risk Factor Disclosure Formatting and Fundamental Information Acquisition Activity" with Keehea Moon
  - Under the 2<sup>nd</sup> round review at *Review of Accounting Studies*

#### **INVITED PRESENTATIONS**

| Purdue University  | 2024 (Scheduled) |
|--|------------------|
| Seoul National University  | 2022             |
| Florida International University   | 2022             |
| HKUST Accounting Research Symposium*                                       | 2021             |
| Universities of British Columbia, Oregon, and Washington Research Conferen | ce 2021          |
| AAA Western Regional Doctoral Student Faculty Interchange (Discussant)     | 2021             |

| Singapore Management University SOAR Symposium  2020                              |
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| Early Insights Accounting Webinar 2020  |
| University of Southern California 2020  |
| Universities of British Columbia, Oregon, and Washington Research Conference 2019 |
| American Accounting Association FARS Midyear Meeting 2018                         |
| American Accounting Association Annual Meeting 2018                               |
| Syracuse University 2018  |
| University of Illinois at Chicago 2018  |
| University of Oregon 2018   |
| Michigan State University 2018  |
| University of Minnesota 2018  |
| University of Maryland 2018   |
| American Accounting Association Annual Meeting (Presenter and Discussant) 2016    |
| HKUST Accounting Research Symposium 2016  |
| University of Iowa 2016   |
| Rutgers University 2015   |
| Ohio State University 2015  |
| American Accounting Association Annual Meeting (Presenter and Discussant) 2015    |
| Korea University 2014   |
| American Accounting Association FARS Midyear Meeting 2014                         |
| Cornell University 2013   |
| Emory University 2013   |
| Indiana University 2013   |
| Texas A&M University 2013   |
| University of Georgia 2013  |
| University of Rochester 2013  |
| University of Texas at Dallas 2013  |
| Accounting Ph.D. Rookie Recruiting and Research Camp 2012                         |
| American Accounting Association Annual Meeting 2011                               |
| * indicates presentation by a coauthor  |

# **CONFERENCES ATTENDED**

Journal of Accounting and Economic Conference, 2013, 2014, 2015, 2017, 2018 Contemporary Accounting Research Conference, 2020 Review of Accounting Studies Conference, 2018, 2021

The University of North Carolina Tax Symposium, 2016, 2018

HKUST Accounting Research Symposium, 2016

Penn State Accounting Research Conference, 2013, 2015, 2016, 2018

George Washington University Cherry Blossom Accounting Conference, 2018, 2022

Dartmouth Accounting Research Conference, 2016, 2017

Accounting Ph.D. Rookie Recruiting and Research Camp, Miami, 2012, 2014, 2015, 2016

The University of Minnesota Empirical Accounting Research Conference, 2014

American Accounting Association FARS Midyear Meeting, 2012, 2014, 2018

American Accounting Association Annual Meeting, 2011, 2012, 2015, 2018

AAA Deloitte J. Michael Cook Doctoral Consortium, Tahoe City, 2012

The Hawai'i Accounting Research Conference, 2021

Singapore Management University SOAR Symposium, 2020

Universities of British Columbia, Oregon, and Washington Research Conference, 2018, 2019

American Accounting Association Annual Meeting, 2011, 2015, 2016, 2018

American Accounting Association FARS Midyear Meeting, 2012, 2014, 2018

#### HONORS AND AWARDS

| Maletis Research Funding-University of Oregon                                   | 2023       |
|---|------------|
| Goulet Outstanding Research Award – University of Oregon                        | 2023       |
| Booth Research Scholar– University of Oregon 20                                 | 022 - 2025 |
| Financial Accounting and Reporting Section (FARS) Excellence in Reviewing Award | 2022       |
| Grant from the John and Emiko Kageyama Endowment Fund – University of Oregon    | 2021       |
| Grant from the John and Emiko Kageyama Endowment Fund – University of Oregon    | 2020       |
| Financial Accounting and Reporting Section (FARS) Excellence in Reviewing Award | 2020       |
| Asia-Pacific Journal of Financial Studies Best Reviewer Award                   | 2016       |
| Ballard and Seashore Fellow – University of Iowa                                | 2012       |
| AAA/Deloitte/J. Michael Cook Doctoral Consortium                                | 2012       |
| Mary Collins Doctoral Scholarship – University of Iowa                          | 2010       |

#### **TEACHING EXPERIENCE**

Intermediate Financial Accounting I – University of Oregon

Accounting Research Seminar (Ph.D.) – University of Oregon

Fall 2019 – Present
Fall 2022, Fall 2023

Directed reading course (Ph.D.) – University of Oregon

Spring 2020, Winter 2022

| Managerial Accounting – University of Rochest    | er Spring 2015 – Spring 2019                     |
|--|--|
| Accounting Research Seminar (Ph.D., co-taught    | ) – University of Rochester Spring 2019          |
| Positive Accounting Research (Master, co-taugh   | tt) – University of Rochester Winter 2015, 2016  |
| Corporate Financial Reporting (MBA) – University | sity of Rochester Winter 2014                    |
| Financial Reporting I (Master) – University of R | Rochester Fall 2013                              |
| Managerial Accounting – University of Iowa S     | pring 2010, Spring 2011, Fall 2011, Spring 2012  |
| Corporate Financial Reporting (Teaching Assista  | ant) – University of Iowa Fall 2009, Spring 2009 |

### **ACADEMIC SERVICE**

#### **Professional Service:**

#### Ad hoc reviewer:

Journal of Accounting and Economics; The Accounting Review; Management Science; Contemporary Accounting Research; Journal of Management Accounting Research
Journal of Corporate Finance; Journal of Accounting and Public Policy; Asia-Pacific Journal of Financial Studies; American Accounting Association Annual Meetings; American Accounting Association FARS mid-year Meetings; MIT Asia Conference in Accounting; Hawaii Accounting Research Conference

Conference Committee Track Chair – Hawaii Accounting Research Conference 2022 – Present

# University, College, and Department level Service:

| Doctoral Program Coordinator – University of Oregon.                      | 2022 – Present |
|---|----------------|
| Graduate Council for Lundquist College of Business – University of Oregon | 2021 – Present |
| Doctoral Program Committee – Lundquist College of Business                | 2021 – Present |
| The Accounting Scholarship Committee – University of Oregon               | 2019 - 2022    |

## Student advising:

| Dissertation Committee (co-chair): Seyoung Park – University of Oregon        | 2023 |
|---|------|
| <ul> <li>Initial placement at Georgetown University</li> </ul>                |      |
| Dissertation Committee (member): Biwen Zhang – University of Rochester        | 2020 |
| <ul> <li>Initial placement at University of California at Berkeley</li> </ul> |      |
| Dissertation Committee (member): Silver Chung – University of Rochester       | 2018 |

# • Initial placement at Florida International University

| Advisor for a second-year doctoral student paper (Hunter Pearson) – University of Oregon  | 2022  |
|---|-------|
| Advisor for a first-year doctoral student paper (Ana Sosa Salgado) – University of Oregon | 2023  |
| Advisor for a first-year doctoral student paper (Adam Bahr) – University of Oregon        | 2023  |
| Advisor for a first-year doctoral student paper (Matt Kuchin) – University of Oregon      | 2022  |
| Advisor for a first-year doctoral student paper (Hunter Pearson) – University of Oregon   | 2021  |
| Advisor for a first-year doctoral student paper (Amy Huang) – University of Oregon        | 2021  |
| Advisor for a second-year doctoral student paper (Seyoung Park) – University of Oregon    | 2020  |
| The Qualifying Exam Committee: Yucheng (John) Yang – University of Rochester              | 2018  |
| The Undergraduate Curriculum Committee – University of Rochester 2017                     | -2019 |
| Dissertation Committee (reader): Amanda Badger – University of Rochester                  | 2017  |
| Dissertation Committee (reader): Jordan Moore (Finance) – University of Rochester         | 2017  |
| Dissertation Committee (reader): Mihail Velikov (Finance) – University of Rochester       | 2015  |
| Dissertation Committee (reader): Mike Dambra – University of Rochester                    | 2014  |
| Dissertation Committee (reader): Ke Na – University of Rochester                          | 2014  |
| The Qualifying Exam Committee: Silver Chung – University of Rochester                     | 2015  |
| The Qualifying Exam Committee: Hunter Land – University of Rochester                      | 2015  |
| The Qualifying Exam Committee: Amanda Badger – University of Rochester                    | 2014  |
| The Qualifying Exam Committee: Anil Rao – University of Rochester                         | 2013  |
| The Qualifying Exam Committee: Anaud Cave – University of Rochester                       | 2013  |