HOYOUN KYUNG

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ACADEMIC EMPLOYMENT

University of Missouri

Robert J. Trulaske, Sr. College of Business Accountancy Alumni Faculty Scholar Assistant Professor of Accountancy

EDUCATION

University of Texas at Dallas Ph.D. in Management Science Concentration: Accounting

New York University M.A. in Economics

Korea University Bachelor's in Business Administration Columbia, MO September 2022 – Present August 2018 – Present

Richardson, TX August 2013 – May 2018

New York, NY August 2011 – May 2013

Seoul, South Korea March 2002 – February 2009

RESEARCH

Published Papers:

Managers' Private Communications with Analysts: The Effect of SEC v. Siebel Systems Inc.

- With A. Ali (University of Texas at Dallas), M. Durney (University of Iowa), and J. Fisch (University of Pennsylvania)
- Contemporary Accounting Research 40 (3): 4641-1670 (2023)
- Available: <u>https://doi.org/10.1111/1911-3846.12858</u>

Internal Control and the Insider versus Outsider CEO Choice

- With L. Baer (University of Missouri) and I. Khurana (University of Missouri)
- Journal of Management Accounting Research 35 (2): 43-68 (2023)
- Available: https://doi.org/10.2308/JMAR-2021-022

The Effect of Bond Market Transparency on Bank Loan Contracting

- With M. Chy (University of Missouri)
- Journal of Accounting and Economics 75 (2-3): 101536 (2023)
- Available: <u>https://doi.org/10.1016/j.jacceco.2022.101536</u>

Internal Control Material Weakness and CEO Recruitment

- With I. Khurana (University of Missouri)
- Journal of Business Finance and Accounting 48 (9-10): 1940-1987 (2021)
- Available: https://doi.org/10.1111/jbfa.12560

Working Papers:

Spillover Effects of the SEC's Regulatory Oversight on Private Debt Contracting: Evidence from Cross-listed Foreign Firms

- With M. Chy (University of Missouri) and I. Khurana (University of Missouri)
- Presented at AAA Annual Meeting (2022)*, University of Illinois Chicago*, University of Memphis, University of Miami*, University of Missouri*, and Washington University in St. Louis*
- Revise and Resubmit Journal of Accounting Research, Revising for 2nd Round Review

Forecasting Earnings From Home

- With M. Durney (University of Iowa), S. Markov (University of Texas at Dallas), and J. Park (CUNY Baruch College)
- Presented at Hawaii Accounting Research Conference (2024)* and Temple University*
- *Revise and Resubmit Management Science, Revising for 2nd Round Review*

What Makes Managers' Private Disclosures Informative? Evidence from Professional Investors

- With M. Durney (University of Iowa), J. Park (CUNY Baruch College), and E. Soltes (Harvard Business School)
- Presented at BYU Accounting Research Symposium (2022)*, Hawaii Accounting Research Conference (2023)*, KAAPA Webinar*, and University of California San Diego*
- Under Review Journal of Accounting Research

Revision of Regulation Fair Disclosure under the Dodd-Frank Act and the Timing of Credit Rating Issuances

- With A. Ali (University of Texas at Dallas)
- Presented at AAA Annual Meeting (2017), Doctoral Colloquium at Fordham University (2017), and University of Texas at Dallas
- Featured in Oxford Business Law Blog and Columbia Law School Blog

* Indicates presentation by coauthor

TEACHING

As a Sole Instructor

University of Missouri

- Financial Accounting Theory & Practice II (Intermediate Financial Accounting II) Spring 2024, 3 Sections, 105 Students, In Progress
 - Spring 2023, 3 Sections, 109 Students, Course Evaluation: 4.3/5.0
 - Spring 2022, 3 Sections, 93 Students, Course Evaluation: 4.5/5.0
 - Spring 2021, 3 Sections, 105 Students, Course Evaluation: 4.0/5.0 (blended delivery)
 - Spring 2020, 3 Sections, 95 Students, Course Evaluation: 4.4/5.0
 - Spring 2019, 3 Sections, 93 Students, Course Evaluation: 4.5/5.0

- PhD Seminar (1 Session)

Spring 2019, Guest Instructor, Topic: Corporate Disclosure Regulation

University of Texas at Dallas

- Introduction to Financial Accounting
 - Fall 2017, 1 Section, 60 Students, Course Evaluation: 4.9/5.0
 - Fall 2016, 1 Section, 89 Students, Course Evaluation: 4.9/5.0

As a Teaching Assistant

University of Texas at Dallas

- Introduction to Financial Accounting: Fall 2013-2015, Spring 2016-2017, Summer 2016
- Introduction to Managerial Accounting: Spring 2017
- Accounting for Managers: Fall 2014-2015, Spring 2015, 2017
- Intermediate Financial Accounting: Spring 2014

INVITED PRESENTATION

Workshop

University of Memphis, Fogelman College of Business and Economics, October 2022 Korea University – KAIST Joint Workshop, May 2022 (Virtual) Hong Kong University of Science and Technology, HKUST Business School, February 2018 University of Missouri, Trulaske College of Business, January 2018 Temple University, Fox College of Business, January 2018

Conference

2021 FARS Midyear Meeting (Virtual)
2020 FMA Annual Meeting (Virtual)
2020 FARS Midyear Meeting, Nashville, TN, USA
2019 AAA Annual Meeting, San Francisco, CA, USA
2017 AAA PhD Rookie Recruiting and Research Camp, Miami, FL, USA
2017 Fordham University Doctoral Colloquium, New York, NY, USA
2017 AAA Annual Meeting, San Diego, CA, USA
2016 Trans-Atlantic Doctoral Conference at London Business School, London, UK

INVITED CONFERENCE PARTICIPATION

Review of Accounting Studies (RAST) Conference, Virtual, 2021 & 2022

GRANTS AND AWARDS

School of Accountancy Advisory Board Teaching Excellence Award - University of Missouri, 2024

Accountancy Alumni Faculty Scholar - University of Missouri, 2022 – Present Summer Research Fellowship - University of Missouri, 2022, 2023 MU Research Council Grants - University of Missouri, 2020 FARS Excellence in Reviewing Award, 2019 Outstanding Doctoral Student Paper Award - Fordham University, Ph.D. Colloquium, 2017 Nominee for Deloitte Foundation Doctoral Fellowship - UT Dallas, 2016 Ph.D. Student of the Year, Jindal School of Management - UT Dallas, 2016 AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow, 2015 Ph.D. Scholarship - UT Dallas, 2013 – 2018 Merit Scholarship - Korea University, 2002, 2005, 2006

PROFESSIONAL SERVICE

Ad-Hoc Journal Reviewer

Asia-Pacific Journal of Accounting and Economics Contemporary Accounting Research Journal of International Accounting Research

Conference Paper Reviewer [# of papers reviewed]

AAA Annual Meeting (2019 [1], 2022 [2], 2023 [2]) CAAA Annual Meeting (2016 [1]) FARS Midyear Meeting (2016 [1], 2019 [1], 2020 [2], 2021 [3], 2022 [4], 2023 [2], 2024 [3]) HARC - Hawaii Accounting Research Conference (2019 [1], 2021 [1], 2023 [1], 2024 [1])

Conference Discussant and Moderator

AAA Annual Meeting, discussant (2019, 2020) / moderator (2019) FARS Midyear Meeting, discussant (2016, 2024) KAAPA PhD Conference, discussant (2023) LBS Trans-Atlantic Doctoral Conference, discussant (2016)

Advising

Ph.D. Dissertation Committee

- Member (Ilene Lee, In Progress, Expected: 2025)
- Member (Xinyi Xie, Placement: University of North Dakota, 2023)

Others Service

University of Missouri

- Member, Internationalization Committee, Trulaske College of Business (2023 Present)
- Member, Grade Inflation Task Force Undergraduate Policy Committee, Trulaske College of Business (2023 Present)
- Member, Tenure Track Faculty Search Committee, Member, School of Accountancy (2021)
- Member, Peer Teaching & Overall Performance Evaluation Committee, Member, School of Accountancy (2019)

University of Texas at Dallas

- Representative to Ph.D. Program Information Session, Jindal School of Management (2017)
- Representative to Ph.D. Academic Appeals Panel, Jindal School of Management (2017)
- Promotion Interview for Research Foundations in Accounting Certificate for M.S. in Accounting Program, Jindal School of Management (2017)
- Representative to Ph.D. Policy Committee, Jindal School of Management (2015, 2016)

Professional Membership

American Accounting Association

- Financial Accounting and Reporting Section & International Accounting Section Korean American Accounting Professors Association (KAAPA)

INDUSTRY EXPERIENCE & OTHER INFORMATION

Samsung Electronics, Suwon, South Korea, 2009 – 2010

- Associate, Accounting and Finance

Republic of Korea Army, Incheon, South Korea, 2003 – 2005

- Sergeant, 3rd Logistic Support Command - Military Inspector General Office

Korean Citizen; U.S. Permanent Resident