### **HOYOUN KYUNG**

303 Cornell Hall, Columbia, MO 65211 kyungh@missouri.edu

## ACADEMIC EMPLOYMENT

### **University of Missouri**

Robert J. Trulaske, Sr. College of Business Assistant Professor of Accountancy Deloitte Faculty Scholar Accountancy Alumni Faculty Scholar Columbia, MO August 2018 – Present September 2024 – Present September 2022 – August 2024

### **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

New York, NY August 2011 – May 2013

August 2013 – May 2018

Richardson, TX

Seoul, South Korea March 2002 – February 2009

#### RESEARCH

### **Published and Accepted 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)
- Journal of Accounting Research, accepted for publication

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): 1641-1670 (2023)
  - Available: https://doi.org/10.1111/1911-3846.12858
  - Featured in Harvard Law School Forum on Corporate Governance and Show Me Mizzou

#### 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: <a href="https://doi.org/10.1016/j.jacceco.2022.101536">https://doi.org/10.1016/j.jacceco.2022.101536</a>
  - Featured in <u>St. Louis Business Journal</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: <a href="https://doi.org/10.1111/jbfa.12560">https://doi.org/10.1111/jbfa.12560</a>

# **Working Papers:**

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)\*, Temple University\*, and Yonsei University\*
- Revise and Resubmit Management Science, Revising for 2<sup>nd</sup> 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\*, University of California San Diego\*, and University of Texas at Dallas
- Under Review The Accounting Review

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), Korea University, 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, 104 Students, Course Evaluation: 4.5/5.0

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 Texas at Dallas, Jindal School of Management, September 2024

Korea University, Korea University Business School, July 2024

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, AWARDS, and RECOGNITIONS**

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

Deloitte Faculty Scholar – 2024 – Present

Accountancy Alumni Faculty Scholar - University of Missouri, 2022 – 2024

Summer Research Fellowship - University of Missouri, 2022, 2023, 2024

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 Accounting and Public Policy

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], 2025[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**

American Accounting Association

- *Co-Chair*, Communications Committee, International Accounting Section (2024 – Present)

#### University of Missouri

- Chair, Internationalization Committee, Trulaske College of Business (2024 Present)
- Co-Coordinator, Accounting Research Seminar, School of Accountancy (2024 Present)
- *Member*, Internationalization Committee, Trulaske College of Business (2023 2024)
- *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, Ph.D. Program Information Session, Jindal School of Management (2017)
- Representative, 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, 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, Office of the Inspector General – the 3<sup>rd</sup> Logistic Support Command Korean Citizen; U.S. Permanent Resident