

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

Richardson, TX
August 2013 – May 2018

New York University

Master of Arts in Economics

New York, NY
August 2011 – May 2013

Korea University

Bachelor of Business Administration

Seoul, South Korea
March 2002 – February 2009

RESEARCH

Published Papers:

- [1] 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 63 (2): 769-806 (2025)
• Available: <https://doi.org/10.1111/1475-679X.12585>
- [2] 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](#)
- [3] 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>
- [4] 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: <https://doi.org/10.1016/j.jacceco.2022.101536>
• Featured in [St. Louis Business Journal](#)

- [5] 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:

- [6] 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 2nd Round Review
• Available: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4705771
- [7] 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
Revise and Resubmit – The Accounting Review, Revising for 2nd Round Review
• Available: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4211877
- [8] 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](#)
- [9] The SEC's Regulatory Oversight and Investors' Private Monitoring: Evidence from Cross-listed Foreign Firms
With I. Khurana (University of Missouri) and J. Li (University of Missouri, PhD student)
Presentations Scheduled: *CAAA Annual Meeting (Toronto, June 2025) and AAA Annual Meeting (Chicago, August 2025)*

Work in Progress:

- [10] The Role of Mandatory Disclosure in Private Loan Contracting
With B. Cui (University of Missouri, PhD student), I. Khurana (University of Missouri), and I. Lee (University of Missouri, PhD student)
Data analysis stage

* Indicates presentation by coauthor

TEACHING

As a Sole Instructor

University of Missouri

- Financial Accounting Theory & Practice II (Intermediate Financial Accounting II)
 - Spring 2025, 3 Sections, 107 Students, In Progress
 - 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 WORKSHOP PRESENTATIONS

University of Texas at Dallas, *Jindal School of Management, September 2024*

- Presented “What Makes Managers’ Private Disclosures Informative? Evidence from Professional Investors”

Korea University, *Korea University Business School, July 2024*

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

University of Memphis, *Fogelman College of Business and Economics, October 2022*

- Presented “The Effect of Bond Market Transparency on Bank Loan Contracting”

Korea University – KAIST Joint Workshop, *May 2022 (Virtual)*

- Presented “The Effect of Bond Market Transparency on Bank Loan Contracting”

Hong Kong University of Science and Technology, *HKUST Business School, February 2018*

- Presented “Managers’ Private Communications with Analysts: The Effect of *SEC v. Siebel Systems Inc.*”

University of Missouri, *Trulaske College of Business, January 2018*

- Presented “Managers’ Private Communications with Analysts: The Effect of *SEC v. Siebel Systems Inc.*”

Temple University, *Fox College of Business, January 2018*

- Presented “Managers’ Private Communications with Analysts: The Effect of *SEC v. Siebel Systems Inc.*”

CONFERENCE PARTICIPATIONS

Discussant, AAA FARS Midyear Meeting, Atlanta, GA	2025
Participant, Mizzou Accounting Research Colloquium, Columbia, MO	2024
Discussant, AAA FARS Midyear Meeting, Denver, CO	2024
Discussant, KAAPA PhD Conference, Virtual	2023
Participant, AAA FARS Midyear Meeting, Phoenix, AZ	2023
Participant, St. Louis Fed and IU workshop on Financial Institutions Research, St Louis, MO	2023
Participant, Review of Accounting Studies Conference, Virtual	2022
Presenter, AAA FARS Midyear Meeting, Virtual	2021
Participant, Review of Accounting Studies Conference, Virtual	2021
Presenter & Discussant, AAA Annual Meeting, Virtual	2020
Presenter, FMA Annual Meeting, Virtual	2020
Presenter, AAA FARS Midyear Meeting, Nashville, TN	2020
Presenter, Discussant, & Moderator, AAA Annual Meeting, San Francisco, CA	2019
Participant, AAA New Faculty Consortium, Leesburg, VA	2019
Presenter, AAA Annual Meeting, San Diego, CA	2017
Presenter, Global PhD Colloquium at Fordham University, New York, NY	2017
Presenter & Discussant, Trans-Atlantic Doctoral Conference at London Business School, London, UK	2016
Discussant, AAA FARS Midyear Meeting, Newport Beach, CA	2016
Participant, Lonestar Accounting Research Conference, Richardson, Texas	2015
Participant, AAA Annual Meeting, Washington, DC	2012

GRANTS, AWARDS, & 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], 2025[3])

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])

Advising

Ph.D. Dissertation Committee

- *Member* (Sajid Kamal, In Progress, Expected: 2026)
- *Member* (Ilene Lee, Initial Placement: Texas A&M - Kingsville, Expected: 2025)
- *Member* (Xinyi Xie, Initial Placement: University of North Dakota, 2023)

Others Service

American Accounting Association (AAA)

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

University of Missouri

Campus Level:

- *Member*, Mizzou United Way Committee (2025 – Present)

College of Business Level:

- *Chair*, Internationalization Committee (2024 – Present)
- *Member*, Internationalization Committee (2023 – 2024)
- *Member*, Grade Inflation Task Force - Undergraduate Policy Committee (2023 – 2024)

School of Accountancy Level:

- *Co-Coordinator*, Accounting Research Seminar (2024 – Present)
- *Member*, Peer Teaching & Overall Performance Evaluation Committee (2019, 2025)
- *Member*, Tenure Track Faculty Search Committee (2021)

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 3rd Logistic Support Command

Korean Citizen; U.S. Permanent Resident