

JAEWOO KIM

Booth Research Scholar

Updated, October 2022

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EMPLOYMENT

University of Oregon, Lundquist College of Business	
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	
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

1. “Assurance Level Choices, CPA Fees, and Financial Reporting Benefits: Inferences from U.S. Private Firms” with Brad Badertscher, William Kinney, and Edward Owens (Forthcoming at *Journal of Accounting and Economics*)
2. “Not Ready for Primetime: Financial Reporting Quality After SPAC Mergers” With Seyoung Park, Kyle Peterson, and Ryan Wilson (Forthcoming at *Management Science*)

3. “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)
4. “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)
5. “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)
6. “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
7. “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)
8. “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)

PAPERS UNDER REVIEW AT REFEREED JOURNALS

9. “Forecasting Market Volatility: The Role of Earnings Announcements” With Bryce Schonberger, Charles Wasley, and Yucheng (John) Yang
 - Under review at the 2nd round *The Accounting Review*
10. “To Teach or to Learn? Disclosure Incentives in the Face of Investment Opportunities” with Zack Fox and Bryce Schonberger
 - Revising for the 2nd round at *Journal of Accounting and Economics*
11. “The Media Response to Deterioration in a Firm’s Information Environment” with Nicholas Guest
 - Revising for the 2nd round at *Review of Accounting Studies*

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

- Revising for the 2nd round 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

- Under review at *The Accounting Review*

WORKING PAPERS

14. “Algorithmic Trading and Performance-Induced CEO Turnover” with Jun Oh, Hojun Seo, and Luo Zuo

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

16. “Fundamental Analysis, Disclosure Processing Costs, and Disclosure Formatting : Evidence from Risk Factor Disclosures” with Keehea Moon

17. “Do Managers Voluntarily Disclose to Guide Investment Decisions Through Policy Uncertainty? A Managerial Learning Perspective” with Zack Fox and Bryce Schonberger

18. “Does Mandatory Disclosure Improve or Impede Peer Firm Managers’ Ability to Learn from Stock Prices?” with Hunter Pearson and Brady Twedt

INVITED PRESENTATIONS

Purdue University	2023 (Scheduled)
Seoul National University	2022
Florida International University	2022
HKUST Accounting Research Symposium*	2021
Universities of British Columbia, Oregon, and Washington Research Conference	2021
AAA Western Regional Doctoral Student Faculty Interchange (Discussant)	2021
Korea University	2021

Singapore Management University SOAR Symposium	2020
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

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	Fall 2019 – Present
Directed reading course (Ph.D.) – University of Oregon	Spring 2020, Winter 2022
Managerial Accounting – University of Rochester	Spring 2015 – Spring 2019
Accounting Research Seminar (Ph.D., co-taught) – University of Rochester	Spring 2019
Positive Accounting Research (Master, co-taught) – University of Rochester	Winter 2015, 2016
Corporate Financial Reporting (MBA) – University of Rochester	Winter 2014

Financial Reporting I (Master) – University of Rochester Fall 2013
Managerial Accounting – University of Iowa Spring 2010, Spring 2011, Fall 2011, Spring 2012
Corporate Financial Reporting (Teaching Assistant) – University of Iowa Fall 2009, Spring 2009

ACADEMIC 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

Asia-Pacific Journal of Financial Studies

American Accounting Association Annual Meetings

American Accounting Association FARS mid-year Meetings

MIT Asia Conference in Accounting

Hawai'i Accounting Research Conference

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 – University of Oregon	2021 – Present
The Accounting Scholarship Committee – University of Oregon	2019 – Present

Student advising:

Dissertation Committee (chair): Seyoung Park – University of Oregon	Progress
Dissertation Committee (member): Biwen Zhang – University of Rochester	2020
▪ Initial placement at University of California at Berkeley	
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 (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