### JONATHAN SANGWOOK NAM

The Hong Kong Polytechnic University
Faculty of Business, School of Accounting and Finance
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Hunghom, Kowloon, Hong Kong

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### ACADEMIC EMPLOYMENT

## The Hong Kong Polytechnic University

Associate Professor Assistant Professor Hong Kong, China 2023-current 2016-2023

### **EDUCATION**

## **University of Minnesota**

Ph.D., Business Administration (Accounting)

MN, US

# **New York University**

M.A., Economics

NY, US

### **Seoul National University**

B.A., Business Administration

Transferred after two years from French Literature and Language

### Seoul, Korea

#### **RESEARCH INTERESTS**

Financial reporting quality, news media, executive compensation, corporate governance, litigation risk, regulation, insider trading, pension accounting

### RESEARCH

### **PUBLICATIONS**

"Insider Trading in News Deserts" with Hangsoo Kyung

• The Accounting Review, Forthcoming

"Does Financial Statement Comparability Facilitate SEC Oversight?" with Rachel Thompson

• Contemporary Accounting Research, Forthcoming

"Financial Reporting Comparability and Accounting-based Relative Performance Evaluation in the Design of CEO Cash Compensation Contracts" (solo-authored)

■ *The Accounting Review* (2020) 95 (3):343-370

"The Effect of SFAS 158 on the Mispricing of Pension Plan Funding" with Jae B. Kim

■ *Asia Pacific Journal of Accounting & Economics* (2021) 28 (1): 22-43

#### **WORKING PAPERS**

"Bonding through Hard Times: Family Firms and Payout Policy in an Economic Crisis" with Jungmin Kim and Jaegoo Lim

"Do Local Newspapers Matter to Institutional Investors?" with Byoung Kang

"Shareholder Litigation and Insider Trading: Evidence from Derivative Lawsuits" with Sumi Jung and Susan Shu

"Board Independence Reform and Cherry-Picking Directors"

### **GRANTS**

GRF Proposal 2020/21 (PI)

Research Grants Council, Hong Kong

"Can fund disclosure improve regulatory oversight?: Evidence from Investment Reporting Modernization Rules"

with Byoung Kang (CI) & Liwei Weng (CI) HK\$441,000

ECS Proposal 2019/20 (PI)

Research Grants Council, Hong Kong

"The Consequences of Unbundled Research: Evidence from MiFID II" HK\$498,000

### TEACHING EXPERIENCE

### Instructor

Management Accounting 2 The Hong Kong Polytechnic University: 2017-23\*
Contemporary Issues in Accounting Research (PhD seminar, guest lecturer) 2022

\*Subject Coordinator (2020-21)
Introduction to Financial Reporting University of Minnesota: 2012, 2013

Teaching Assistant

Intermediate Accounting, ACCT 5102W

Financial Management, MBA 6230

Introduction to Financial Reporting, ACCT 2050

Financial Accounting, MBA 6030

University of Minnesota
2015
2015
2010-14
2010-14

Managerial Accounting, MBA 6035 2011

## **SERVICE**

Ad hoc referee for The Accounting Review, The British Accounting Review, Journal of Contemporary Accounting and Economics, Asian Review of Accounting, AAA Midwest Meeting 2014, AAA 2016, AsianFA 2018, Financial Accounting and Reporting Section Meeting 2021, China Accounting and Finance Review Conference 2021

Program Committee for AsianFA 2022

Conference Discussant for Asian FA 2018, ICAFEL 2018, KAA & AAAs 2019, AFAANZ 2019, UNSW AFBC 2019, CAFR 2020, CAFR 2021

Panel Discussant for ACCT Edu X TECH Symposium 2018