Hangsoo Kyung

School of Accounting and Finance The Hong Kong Polytechnic University Hung Hom, Kowloon Hong Kong Office: +852-2766-7045

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EDUCATION

Baruch College, The City University of New York *PhD* in Accounting (Spring 2014)

New York, NY

Baruch College, The City University of New York

New York, NY

Master of Philosophy in Accounting (Spring 2011) Master of Science in Accounting (Spring 2008)

Dongguk University, Seoul, Korea

Seoul, Korea

Bachelor of Science in Physics (Spring 2006) Bachelor of Science in Economics (Spring 2006)

ACADEMIC EXPERIENCE

The Hong Kong Polytechnic University, School of Accounting and Finance Assistant Professor (2020 – present) Hong Kong

The Chinese University of Hong Kong, School of Accountancy Assistant Professor of Accountancy (2014 – 2020) Hong Kong

RESEARCH INTERESTS

Information Intermediaries, Media, Voluntary Disclosure, Corporate Financial Reporting Strategy, Capital Markets

REFERRED PUBLICATIONS

- 1. Hangsoo Kyung, Hakyin Lee, and Carol Marquardt (2019), "The Effect of Voluntary Clawback Adoption on Non-GAAP Reporting" *Journal of Accounting and Economics*, 67 (1): 175-201
- 2. Minkwan Ahn, Michael Drake, Hangsoo Kyung, and Han Stice (2019) "The Role of the Business Press in the Pricing of Analysts' Recommendation Revisions" <u>Review of Accounting Studies</u> 24 (1): 341-392
- 3. Hangsoo Kyung, Jeff Ng, and George Yang (2021), "Does the use of non-GAAP earnings in compensation contract lead to excessive CEO compensation? Optimal contracting vs. managerial power view" at <u>Journal of Business, Finance & Accounting</u> 48 (5-6): 841-868
- Taejin Kim, Hangsoo Kyung and Jeff Ng (2022) "Top Management Team Incentive Dispersion and Earnings Quality" at <u>Contemporary Accounting Research</u> 29 (3): 1949-1985
- 5. Minkwan Ahn, Sehee Kim, and Hangsoo Kyung (2022) "Managerial Ability and Analyst Participation on Earnings Conference Calls" at Korea Accounting Review 47 (3): 243-274.
- Hangsoo Kyung and Albert Tsang (2022) "Media Sentiment Divergence and Analyst Earnings Forecasts" forthcoming at <u>Asia-Pacific Journal of Accounting and Economics</u>
- 7. Hangsoo Kyung and Jonathan Nam (2023), "Insider Trading in News Deserts", Forthcoming at <u>The Accounting</u> <u>Review</u>

WORKING PAPERS

1. "Media Dissemination of Insider Trading News, Insiders' Profitability, and Mispricing" (with Yongtae Kim and Zili Zhuang) – under review at *The Accounting Review*

- 2. **"Disseminating Misleading Accounting Information through Business Press"** (with Carol Marquardt) under review at <u>Management Science</u>
- 3. "Corporate transparency and insider trading profits: Evidence from voluntary adoption of clawback provisions" (with Jeonghwan Joo) R&R at *Journal of Accounting and Public Policy*
- 4. "The Effects of SEC Interpretive Guidance on Firm Behavior: Evidence of Non-GAAP Earnings Disclosure" (with Zhaoyang Gu and Joseph Weintrop) R&R at Journal of Business, Finance and Accounting
- 5. "Top Management Team Incentive Dispersion and Investment Efficiency" (with Taejin Kim and Jeff Ng)
- 6. "I/B/E/S Introduced Bias in Accounting and Finance Research" (with Zhaoyang Gu)

MIT Asia Conference, China	20
AAA Annual Meeting, San Francisco, CA	20
EAA Annual Congress, Paphos, Cyprus	20
Hawaii Accounting Research Conference	20
The Sixth International Conference of the Journal of International Accounting Research, Venice, Italy	20
AAA Annual Meeting, San Diego, CA	2
EAA Annual Congress, Valencia, Spain	20
AAA Annual Meeting, New York, NY	20
AFAANZ Conference, Gold Coast, Australia	20
CUHK Interdepartmental Research Workshop	20
Hong Kong Junior Accounting Faculty Conference	20
CUHK - Tsinghua – Jiujiang University Joint Conference	2
AAA Financial Accounting and Reporting Section Midyear Meeting	2
CUHK - Chongqing University Joint Conference	2
AAA Financial Accounting and Reporting Section Midyear Meeting	2
AAA Northeast Region Meeting, Hartford, CT	20
CAAA Annual Conference, Montreal, QC	2
AAA Mid-Atlantic Region Meeting, Parsippany, NJ	2
AAA Ohio Region Meeting, Huron, OH	2
AAA Annual Meeting, Washington, DC	2
AAA International Accounting Section Midyear Meeting, Phoenix, AZ	2
The University of Waterloo	20
Yonsei University	2
Hong Kong Polytechnic University	2
Seoul National University	2
University of Washington Bothell	2
Hong Kong Baptist University	2
Korea Advanced Institute of Science and Technology (KAIST)	2
Southwestern University of Finance and Economics	2
New York University Shanghai	2
Seoul National University	2
Korea Advanced Institute of Science and Technology (KAIST) and Korea University	2
SungKyunKwan University (SKKU)	2
University of Washington Bothell	2
The Chinese University of Hong Kong	2
The University of Hong Kong	2
University of Houston Clear Lake	2
Singapore Management University	2
Aalto University	2
Brock University	2
SEARCH GRANT AWARDED	
GRF Grant Award – HK\$425,160 (Principal Investigator)	2

2018

GRF Grant Award – HK\$560,880 (Principal Investigator)

Project Title: Determinants and consequences of Extended Audit Report Disclosures: Evidence from	
the United Kingdom	

GRF Grant Award – HK\$433,570 (Principal Investigator)	2017
Project Title: The Media and Mispricing: Disseminating Misinformation by Business Press	
OTHER RESEARCH GRANT AWARDED	
HKPU Start-up research grant <i>HK</i> \$500,000	2020
CUHK direct allocation research grant HK\$25,000	2020
CUHK direct allocation research grant HK\$20,000	2018
CUHK direct allocation research grant HK\$30,000	2018
CUHK direct allocation research grant HK\$30,000	2017
CUHK direct allocation research grant HK\$20,000	2016
CUHK direct allocation research grant HK\$30,000	2015
CUHK Start-up research grant HK\$100,000	2014
SELECTED HONORS AND AWARDS	
FARS Excellence in Reviewing Award	2020
Internationalization Faculty Mobility Scheme (Outbound) – CUHK	2019
Impact Postdoctoral Fellowship Scheme (Lili Jiu)	2019
Internationalization Faculty Mobility Scheme (Outbound) – CUHK	2018
Internationalization Faculty Mobility Scheme (Outbound) – CUHK	2017
Internationalization Faculty Mobility Scheme (Inbound) – CUHK	2016
Internationalization Faculty Mobility Scheme (Outbound) – CUHK	2016
FARS Doctoral Consortium Fellow, American Accounting Association	2014
Best Paper Award, AAA Northeast Region Meeting	2013
Best Doctoral Student Manuscript Award, AAA Ohio Region Meeting	2013
Tuition Award, City University of New York	2008 - 2014
Dissertation Fellowship Award, City University of New York	2013 - 2014
Best Paper Award, AAA International Accounting Section Midyear Meeting	2012
International Accounting Section Doctoral Consortium Fellow, AAA	2012
Quantitative Reasoning Fellowship, City University of New York	2012 - 2013
Enhanced Chancellor's Fellowship, City University of New York	2008 - 2013
Research Assistant Fellowship, Baruch College	2008 - 2012
SERVICE	
MSc in Business Management Candidate Interview	2022
Non-JUPAS Candidates Interview	2021
China Accounting and Finance Review (CAFR) 2021 Virtual Annual Conference – Committee Member and Moderator	2021
Chung Chi College (CUHK) Coordinator for School of Accountancy	2019 - 2020
Member, Faculty Disciplinary Committee	2017 - 2019
CUHK Accounting Research Conference Organizing Committee (Co-Chair)	2019
Dissertation Committee – Jing Xue	2019
JUPAS Candidate Interview	2016 - 2019
CUHK Outgoing Exchange Program Selection Interviewer	2018
CUHK Outgoing Exchange Program Selection Interviewer	2016
Course Coordinator: Introduction to Management Accounting	2016 - Present
Research Seminar for Senior Undergraduate Students (GECC4130)	2018
Instructor: Student Orientated Teaching for Chung Chi College – (GEJC 1110)	2017
Instructor: Student Orientated Teaching for School of Accountancy	2014 - 2016
TEACHING EXPERIENCE	
Accounting for Business Analysis	2020 -
Graduate Course, The Hong Kong Polytechnic University	Present
Financial Statement Analysis and Valuation	2019 - 2020
Elective Undergraduate Course, The Chinese University of Hong Kong	2017 2020
Business Valuation and Analysis	2019 - 2020
Core Graduate Course, The Chinese University of Hong Kong	

Hangsoo Kyung	Curriculum Vitae	May 2023
Instructor: Introduction to Manag	ement Accounting	
Core Undergraduate Course	, The Chinese University of Hong Kong	2014 - 2019
Instructor: Managerial Accounting	g	
Core Undergraduate Course	, Baruch College	2013 - 2014
Recitation Instructor: Managerial	Accounting	
Core Undergraduate Course	, Baruch College	2009 - 2013
Tutor for Principal of Financial A	eccounting	
Core Graduate Corse, Barue	ch College	2008
SKILLS		
SAS, STATA, Python, Power BI	Power Query, Tableau Prep, Tableau Desktop	