

CURRICULUM VITAE

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1 EDUCATION

University of Illinois, Urbana-Champaign, 2006	Ph.D. Accounting
University of Maryland, College Park, 1993	M.S. Information Systems
Florida International University, Miami , 1991	B.A. Accounting

2 EMPLOYMENT

Central Michigan University, College of Business, Mt. Pleasant, MI:
2018 – Present: Associate Professor of Accounting

University of North Carolina, Belk College of Business, Charlotte, NC:
2011- 2018 : Assistant Professor of Accounting

Texas Tech University, Rawls College of Business, Lubbock, TX:
2016 – 2017 : Visiting Assistant Professor of Accounting

University of Illinois, Graduate School of Business Administration, Chicago, IL:
2006 – 2011 : Assistant Professor of Accounting

University of Illinois, Department of Accountancy, Champaign, IL:
2000 – 2001 : Teaching Assistant - taught intermediate accounting classes
1998 – 2006 : Research Assistant - assisted Professor Rashad Abdel-Khalik in multiple projects in empirical archival research.

Citicorp Inc., Financial Control Department, Ft. Lauderdale, FL:
1996 – 1998 : Financial Reporting Analyst

Citibank NA. Financial Control/MIS department, Seoul Korea:
1994 – 1995 : Management Associate

3 PERSONAL INFORMATION

Citizenship : United States of America

RESEARCH AND PUBLICATION

1 PUBLICATIONS

- [1] “Accruals Quality and Cost of Capital: Evidence from Chinese Stock Market” (with T. Ma and G. Zhang) *Journal of International Accounting Research* (forthcoming 2019)
- [2] “Value Relevance of Non-Accounting Financial Information” (with S. Lee, P. Mynatt, and R. Ramakrishnan) *Advances in Accounting* (forthcoming 2019)
- [3] “The Effect of Expected Benefit Forecasts on Pension Asset Allocation” (with A. Blankley, and K. Roland) *Accounting Horizons* (2018)
- [4] “Long-lived Asset Impairment under U.S. GAAP and IFRS” (with K. Paik and J. van der Laan Smith) *Journal of International Accounting Auditing and Taxation* (2018)
- [5] “Fair Value Disclosure of Pension Plan Assets and Audit Fees” (with S. Hwang) *Advances in Accounting* (2018)
- [6] “Accounting Conservatism and Life Cycle” (with J. Hansen and S. Park), *Advances in Accounting* (2018)
- [7] “What Drives Target Price Forecasts and Their Investment Value?” (with Z. Da and S. Lee) *Journal of Business, Finance and Accounting* (2016)
- [8] “Earnings Management and the Allocation of Net Periodic Pension Costs to Interim Periods” (with A. Blankley and J. Comptrix), *Advances in Accounting* (2013)
- [9] “A Note on the Effect of PCAOB Inspections on the Audit Quality of Triennial CPA Firms” (with A. Blankley, D. Kerr, and C. Wiggins) *Research in Accounting Regulation* (2014)
- [10] “Earnings Smoothing, Cash Flow Volatility, and CEO Cash Bonus” (with S. Das and K. Kim), *Financial Review* (2013)
- [11] “Estimates of Undervalued Import of the EU Countries and the US from the Democratic Republic of Congo (DRC) during 2000-2010” (with J. Cathey and S. Pak), *International Trade Journal* (2018)
- [12] “Estimating Trade Misinvoicing from Bilateral Trade Statistics The Devil is in the Details” (with S. Pak) *International Trade Journal* (2017)
- [13] “Measuring Abnormal Pricing – An Alternative Approach: The Case of U.S. Banana Trade with Latin American and Caribbean Countries” (with C. Pak and S. Pak), *Journal of Money Laundering Control* (2014)

2 WORKING PAPERS UNDER REVIEW

- [1] “The Expected Rate of Return on Equity Capital Implied by Analysts’ Forecasts of Earnings and Target Prices” (with Z. Da and P. Easton), revising for the 2nd round review at *Management Science*
- [2] “An Analysis of the Sources of Value Loss Following Financial Restatements” , revising for the 2nd round review at *Journal of Accounting, Auditing and Finance*
- [3] “Timely Non-GAAP Information and the Role of Financial Analysts: Evidence from Comparable Store Sales Growth under review at *Accounting Review*