

# Chongho Kim

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## ACADEMIC POSITIONS

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College of Business Administration, Seoul National University  
*Assistant Professor of Accounting, 2023 - Present*

Stern School of Business, New York University  
*Assistant Professor of Accounting, 2020 - 2023*

## EDUCATION

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The Wharton School, University of Pennsylvania  
*Ph.D. in Accounting, 2020*

The McCombs School of Business, The University of Texas at Austin  
*Master in Professional Accounting, 2014*

Seoul National University  
*Bachelor in Business Administration, 2013*

## INTERNATIONAL PUBLICATIONS

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“Creditor Control Rights and Executive Bonus Plans,” with Christopher Armstrong, John Kepler, and David Tsui (2025), *Review of Accounting Studies*, forthcoming.

“Signaling Long-term Information Using Short-term Forecasts” with Mirko Heinle, Daniel Taylor, and Frank Zhou (2025), *Journal of Accounting and Economics*, forthcoming.

“The Effects of MiFID II on Voluntary Disclosure,” with Jihwon Park and Edward Sul (2025), *Management Science*, forthcoming.

“Earnings News and Over-The-Counter Markets,” with Stefan Huber and Edward Watts (2024), *Journal of Accounting Research*, 62(2), 701-735.

“Disagreement about Fundamentals: Measurement and Consequences,” with Paul Fischer and Frank Zhou (2022), *Review of Accounting Studies*, 27, 1423-1456.

## KOREAN PUBLICATIONS

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“Spillover Effects of Financial Reporting on Public Firms’ Corporate Investment: Evidence from Structural Estimation,” (2024), *Seoul Journal of Business*, 30(2), 81-155.

## **WORKING PAPERS**

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- “Internal Information Quality and Performance Metric Selection,” with Wayne Guay and Oscar Timmermans (under review at the *Journal of Accounting and Economics*)
- “CEO Influence and Board Committee Structure,” with Sun-Moon Jung and Jimin Yeom (under 2<sup>nd</sup> round review at the *Korean Accounting Review*)
- “Strategic SEC Investigations,” with Shuqing Huang and Shuming Zhang
- “Different Types of Information Processing Costs and Voluntary Disclosure,” with Jung Min Kim
- “Why are Voluntary Disclosure Decisions Persistent? Evidence from a Bayesian Hierarchical Estimation,” with Tanya Paul and Frank Zhou

## **WORKS IN PROGRESS**

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- “Analyst Priors and Forecast Efficiency,” with Christopher Armstrong, Yaniv Konchitchki, and Frank Zhou
- “Risk-substitution Moral Hazard and CEO Risk-taking Incentives,” with Sun-Moon Jung and Jimin Yeom

## **RESEARCH PRESENTATIONS**

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- 2025: FARS Midyear Meeting (presenter and discussant)
- 2024: FARS Midyear Meeting (discussant); KAA Symposium; Yonsei; Sungkyunkwan GSB; AES Conference (discussant); AAA Annual Meeting (presenter and discussant); Korea & KAIST; KAA Winter Conference
- 2023: UCLA; Sungkyunkwan; Korea & KAIST; KAA Winter Conference
- 2022: Four School Accounting Research Conference; Seoul National
- 2021: Penn State; AAA Annual Meeting; Chicago; Rice; Conference on Financial Economics and Accounting; KAAPA PhD Research Conference (discussant)
- 2020: NYU; UT Austin; Columbia
- 2019: Deloitte Doctoral Consortium; AAA Annual Meeting (presenter and discussant); CMU Accounting Mini Conference (Emerging Scholar Session); Wharton; WUSTL Annual Accounting Research Conference (PhD Poster Session); Wharton-INSEAD Doctoral Consortium; Accounting PhD Rookie Recruiting and Research Camp
- 2018: AAA Mid-Atlantic Region Meeting; Wharton
- 2017: Wharton-INSEAD Doctoral Consortium; Wharton
- 2016: Wharton

### **CONFERENCE AND SEMINAR PARTICIPATIONS**

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- 2024: Junior Accounting Theory Conference  
2023: Big Apple Accounting Conference  
2022: FARS Midyear Meeting; Columbia Junior Accounting Faculty Conference  
GWU Cherry Blossom Accounting Conference;  
Purdue Accounting Theory Conference; RAST Conference  
2021: Purdue Accounting Theory Conference; RAST Conference  
2020: Stanford Summer Camp; JAR Conference  
2019: Wharton Spring Accounting Conference; Wharton Theory Boot Camp;  
Junior Accounting Theory Conference; JAE Conference  
2018: Wharton Spring Accounting Conference; Cornell Financial Reporting Mini-Camp;  
Wharton Theory Boot Camp; Junior Accounting Theory Conference;  
AAA Annual Meeting  
2017: FARS Midyear Meeting; Wharton Spring Accounting Conference;  
Mitsui Center Summer School on Structural Estimation in Corporate Finance;  
Finance Theory Group Summer School; JAE Conference  
2016: Wharton Spring Accounting Conference; RAST Conference  
2014: UT Austin Spring Accounting Conference

### **AD HOC REVIEWER**

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*Journal of Accounting and Economics; The Accounting Review;*  
*Review of Accounting Studies; Management Science;*  
*Journal of Management Accounting Research; Abacus; Journal of Accounting Literature;*  
*Asia-Pacific Journal of Accounting and Economics; Seoul Journal of Business;*  
*Bulletin of Economic Research; Journal of Infrastructure, Policy and Development;*  
AAA Annual Meetings; FARS Midyear Meetings;  
Hawaii Accounting Research Conference; Israel Science Foundation

### **TEACHING EXPERIENCE**

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College of Business Administration, Seoul National University  
Principles of Accounting (undergraduate), 2023 – Present  
Accounting Modeling and Analysis (graduate), 2023 – Present  
Methodology of Accounting Research (graduate), 2024 – Present  
Capital Markets and Accounting Information (EMBA), 2023 – Present  
Business Environment (EMBA), 2023 – Present

Stern School of Business, New York University  
Principles of Financial Accounting (undergraduate), 2021 – 2022

The Wharton School, University of Pennsylvania  
Principles of Financial Accounting (undergraduate), 2017

**HONORS AND AWARDS**

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*Seoul Journal of Business* Best Paper Award (Golden Paper), 2024  
Carnegie Mellon Accounting Mini Conference Emerging Scholar, 2019  
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellowship, 2019  
AAA/FARS Doctoral Consortium Fellowship, 2017  
The Wharton School Fellowship for Doctoral Studies, 2015 – 2020  
Elijah Watt Sells Award, 2015  
PricewaterhouseCoopers Accounting Scholarship, 2008

**MEMBERSHIP**

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American Accounting Association (AAA); Korean Accounting Association (KAA)

**PROFESSIONAL EXPERIENCE AND CERTIFICATION**

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Certified Public Accountant, U.S. (Massachusetts; inactive)  
Received Elijah Watt Sells award for the 2014 CPA exam

Certified Public Accountant, Republic of Korea (inactive)  
Nationally ranked first in the 2008 CPA exam

PricewaterhouseCoopers, Boston, Massachusetts  
*Associate Accountant, Tax*, 2014-2015

Republic of Korea Army, Daegu, Republic of Korea  
*Infantry Sergeant*, 2010-2012

PricewaterhouseCoopers, Seoul, Republic of Korea  
*Associate Accountant, Assurance*, 2008-2010