

Chongho Kim

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ACADEMIC POSITIONS

College of Business Administration, Seoul National University
Associate Professor of Accounting, 2025 - Present
Assistant Professor of Accounting, 2023 - 2025

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

EDUCATION

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

“Creditor Control Rights and Executive Bonus Plans,” with Christopher Armstrong, John Kepler, and David Tsui (2025), *Review of Accounting Studies*, 30(3), 2724-2767.

“Signaling Long-term Information Using Short-term Forecasts,” with Mirko Heinle, Daniel Taylor, and Frank Zhou (2025), *Journal of Accounting and Economics*, 80(1), 101768.

“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(4), 1423-1456.

KOREAN PUBLICATIONS

“CEO Influence and Board Committee Structure,” with Sun-Moon Jung and Jimin Yeom (2025), *Korean Accounting Review*, 50(3), 111-152.

“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

“Reframing Analyst Forecast Efficiency: An Empirical Bayes Perspective,” with Christopher Armstrong, Yaniv Konchitchki, and Frank Zhou (revise and resubmit at the *Journal of Accounting and Economics*)

“Internal Information Quality and Performance Metric Selection,” with Wayne Guay and Oscar Timmermans (under second round review at the *Journal of Accounting and Economics*)

“The Non-monotonic Response of SEC Investigations to Ex-ante Litigation Risk,” with Shuqing Huang and Shuming Zhang (under review at *The Accounting Review*)

“Different Types of Information Processing Costs and Voluntary Disclosure,” with Jung Min Kim (under review at the *Review of Accounting Studies*)

“Why are Voluntary Disclosure Decisions Persistent? Evidence from a Bayesian Hierarchical Estimation,” with Tanya Paul and Frank Zhou

WORKS IN PROGRESS

“The Effect of Tax Non-audit Services on Corporate Innovation,” with Jaehee Jo, Keumah Jung, and Yoonji Kim

“Risk-substitution Moral Hazard and CEO Risk-taking Incentives,” with Sun-Moon Jung and Jimin Yeom

“Capital Market Externalities of Voluntary Sustainability Reporting,” with Hye-Young Lee and Sohee Park

RESEARCH PRESENTATIONS

- 2025: FARS Midyear Meeting (presenter and discussant); AAA Annual Meeting; Accounting and Economics Society Conference (discussant)
- 2024: FARS Midyear Meeting (discussant); KAA Symposium; Yonsei; Sungkyunkwan GSB; Accounting and Economics Society 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

2025: Hanyang Accounting Research Symposium; KAA Summer Conference;
Junior Accounting Theory Conference
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; Junior Accounting Theory Conference;
JAE Conference
2018: Wharton Spring Accounting Conference; Cornell Financial Reporting Mini-Camp;
Junior Accounting Theory Conference; AAA Annual Meeting
2017: FARS Midyear Meeting; Wharton Spring Accounting Conference; JAE Conference
2016: Wharton Spring Accounting Conference; RAST Conference
2014: UT Austin Spring Accounting Conference

AD HOC REVIEWER

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;
Finance Research Letters; 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

College of Business Administration, Seoul National University
Principles of Accounting (undergraduate), 2023 – Present
Methodology of Accounting Research (graduate), 2024 – Present
Accounting Modeling and Analysis (graduate), 2023 – Present
Capital Markets and Accounting Information (MBA), 2025 – 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

SNU Business School Teaching Award, 2025
Seoul Journal of Business Best Paper Award (Golden Paper), 2025
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

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

PROFESSIONAL EXPERIENCE AND CERTIFICATION

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