Hangsoo Kyung

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

Email: hangsoo.kyung@polyu.edu.hk

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

Master of Philosophy in Accounting (Spring 2011)

New York, NY

Master of Science 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

- Hangsoo Kyung, Hakyin Lee, and Carol Marquardt (2019), "The Effect of Voluntary Clawback Adoption on Non-GAAP Reporting" <u>Journal of Accounting and Economics</u>, 67 (1): 175-201: https://doi.org/10.1016/j.jacceco.2018.09.002
- 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: https://doi.org/10.1007/s11142-019-9485-3
- 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</u>, Finance & Accounting 48 (5-6): 841-868: https://doi.org/10.1111/jbfa.12506
- 4. Taejin Kim, Hangsoo Kyung and Jeff Ng (2022) "**Top Management Team Incentive Dispersion and Earnings Quality**" at *Contemporary Accounting Research* 29 (3): 1949-1985: https://doi.org/10.1111/1911-3846.12778
- 5. Hangsoo Kyung and Jonathan Nam (2023), "Insider Trading in News Deserts", *The Accounting Review* 98 (6): 299-325: https://doi.org/10.2308/TAR-2020-0799

OTHER PUBLICATIONS

- Minkwan Ahn, Sehee Kim, and Hangsoo Kyung (2022) "Managerial Ability and Analyst Participation on Earnings Conference Calls" at <u>Korea Accounting Review 47 (3): 243-274:</u> https://doi.org/10.24056/KAR.2022.06.008
- Minkwan Ahan, Sehee Kim, Soyean Kwak, and Hangsoo Kyung (2022) "Managerial Ability and Analyst Participation on Earnings Conference Calls: Evidence from CEO Turnover" at <u>Korea International Accounting</u> Review 105: 1-35: https://doi.org/10.21073/KIAR.2022..105.001

- 8. Hangsoo Kyung and Albert Tsang (2022) "Media Sentiment Divergence and Analyst Earnings Forecasts" at *Asia-Pacific Journal of Accounting and Economics*: https://doi.org/10.1080/16081625.2022.2157292
- 9. Hangsoo Kyung, Albert Tsang, and Miao Yu (2024) "Media Coverage and price reactions to earnings news" at *China Journal of Accounting Research*: https://doi.org/10.1016/j.cjar.2024.100379

WORKING PAPERS

- 1. "Does Stock Liquidity Impact Non-GAAP Reporting? Evidence from a Natural Experiment" (with Byungki Kim, Kalin Kolev, and You-il (Chris) Park) R&R at *The Accounting Review*
- 2. "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*
- 3. "The Effects of SEC Interpretive Guidance on Firm Behavior: Evidence of Non-GAAP Earnings Disclosure"

 R&R at Journal of Business, Finance and Accounting (with Zhaoyang Gu and Joseph Weintrop)
- 4. "Do Earnings Announcements concurrent with 10-K/Qs Level the Playing Field Off for Individual Investors? (with Young Jun Cho, Jae B. Kim, and Jaewoo Kim)
- 5. "Top Management Team Incentive Dispersion and Investment Efficiency" (with Taejin Kim and Jeff Ng)
- 6. "Disseminating Misleading Accounting Information through Business Press" (with Carol Marquardt)
- 7. "Media Dissemination of Insider Trading News, Insiders' Profitability, and Mispricing" (with Yongtae Kim and Zili Zhuang)
- 8. "Flying blind: the use of I/B/E/S actual earnings" (with Pengchia Chiu and Zhaoyang Gu)
- 9. "Underwriter Deferred Compensation and Pre-IPO Earnings Management: Evidence from China" (with Bo Zhang and Ping Fan)

INVITED CONFERENCE

FMA Annual Meeting (Grapevine, TX)	2024
European Accounting Association Annual Congress (Bucharest, Romania)	2024
Hawaii Accounting Research Conference (Honolulu, HI)	2024
MIT Asia Conference, China	2021
AAA Annual Meeting, San Francisco, CA	2019
EAA Annual Congress, Paphos, Cyprus	2019
Hawaii Accounting Research Conference	2019
The Sixth International Conference of the Journal of International Accounting Research, Venice, Italy	2018
AAA Annual Meeting, Washington, DC	2018
AAA Annual Meeting, San Diego, CA	2017
EAA Annual Congress, Valencia, Spain	2017
AAA Annual Meeting, New York, NY	2016
AFAANZ Conference, Gold Coast, Australia	2016
CUHK Interdepartmental Research Workshop	2016
Hong Kong Junior Accounting Faculty Conference	2016
CUHK - Tsinghua – Jiujiang University Joint Conference	2015
AAA Financial Accounting and Reporting Section Midyear Meeting	2015
CUHK - Chongqing University Joint Conference	2014
AAA Financial Accounting and Reporting Section Midyear Meeting	2014
AAA Northeast Region Meeting, Hartford, CT	2013
CAAA Annual Conference, Montreal, QC	2013
AAA Mid-Atlantic Region Meeting, Parsippany, NJ	2013
AAA Ohio Region Meeting, Huron, OH	2013
AAA Annual Meeting, Washington, DC	2012

AAA International Accounting Section Midyear Meeting, Phoenix, AZ	2012
ACADEMIC PRESENTATIONS	
The University of Waterloo	2022
Yonsei University	2021
Hong Kong Polytechnic University	2020
Seoul National University	2020
University of Washington Bothell	2020
Hong Kong Baptist University	2020
Korea Advanced Institute of Science and Technology (KAIST)	2019
Southwestern University of Finance and Economics New York University Shanghai	2018 2017
Seoul National University	2017
Korea Advanced Institute of Science and Technology (KAIST) and Korea University	2016
SungKyunKwan University (SKKU)	2014
University of Washington Bothell	2014
The Chinese University of Hong Kong	2014
The University of Hong Kong	2014
University of Houston Clear Lake	2014
Singapore Management University	2014
Aalto University	2014
Brock University	2014
ESEARCH GRANT AWARDED	
GRF Grant Award – HK\$425,160 (Principal Investigator)	2019
Project Title: I/B/E/S Introduced Selection Bias in Analyst Research	2017
GRF Grant Award – HK\$560,880 (Principal Investigator)	2018
Project Title: Determinants and consequences of Extended Audit Report Disclosures: Evidence from	
the United Kingdom	
GRF Grant Award – HK\$433,570 (Principal Investigator) Project Title: The Media and Mispricing: Disseminating Misinformation by Business Press	2017
THER RESEARCH GRANT AWARDED	
HKPU Start-up research grant HK\$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
ELECTED HONORS AND AWARDS	2020
FARS Excellence in Reviewing Award Internationalization Faculty Mobility Scheme (Outbound) – CUHK	2020 2019
Impact Postdoctoral Fellowship Scheme (Lili Jiu)	2019
Internationalization Faculty Mobility Scheme (Outbound) – CUHK	2019
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	2021
and Moderator	
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
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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	
Business Valuation and Analysis	2019 - 2020
Core Graduate Course, The Chinese University of Hong Kong	
Instructor: Introduction to Management Accounting	
Core Undergraduate Course, The Chinese University of Hong Kong	2014 - 2019
Tana Maria and	
Instructor: Managerial Accounting	2012 2014
Core Undergraduate Course, Baruch College	2013 - 2014
Recitation Instructor: Managerial Accounting	
Core Undergraduate Course, Baruch College	2009 - 2013
Core Undergraduate Course, Darden Conege	2009 - 2013
Tutor for Principal of Financial Accounting	
Core Graduate Corse, Baruch College	2008
Core Gradatte Cortos, Darton Cortogo	2000

SKILLS

SAS, STATA, Python, Power BI, Power Query, Tableau Prep, Tableau Desktop