

YOON JU KANG

Curriculum Vitae

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BACKGROUND

Education

- Ph.D., Accountancy, University of Illinois at Urbana-Champaign, 2012
- Master of Science in Accountancy, Beta Gamma Sigma, University of Illinois at Urbana-Champaign, 2006
- Bachelor of Science in Mass Communication & Journalism (Double major: Business Administration), *Summa Cum Laude*, Ewha Womans University (Seoul, Korea), 2003

Professional Experience

- University of Massachusetts Amherst
 - Associate Professor (Fall 2020 – Present)
 - Assistant Professor (Fall 2014 – Summer 2020)
- Lehigh University
 - Assistant Professor (Fall 2012 – Summer 2014)
- University of Illinois at Urbana-Champaign
 - Instructor (2007, 2008, & 2012)
 - Research Assistant (2006 – 2012)
- Samsung Securities, Investor Relations
 - Junior Associate (2003 – 2005)

Professional Certification

- Certified Public Accountant (CPA), Inactive

RESEARCH

Publications

- Aghazadeh, S., Dodgson, M. K., Kang, Y., and M. Peytcheva. 2022. Knowledge Creation and Transfer in the Context of National Office Consultations: Experiences of Audit Firm Partners. *Auditing: A Journal of Practice & Theory*, Accepted.
 - Available: <https://doi.org/10.2308/AJPT-2020-141>
- Aghazadeh, S., Kang, Y., and M. Peytcheva. Auditors' skepticism in response to audit committee oversight behaviour. *Accounting & Finance*, Forthcoming.
 - Available: <https://doi.org/10.1111/acfi.12944>
- Altiero, E., Kang, Y., and M.E. Peecher. 2021. Motivated Perspective Taking: Why Prompting Auditors to Take an Investor's Perspective Makes Them Treat Identified Audit Differences as Less Material. *Contemporary Accounting Research* 39 (1): 339-370.
- Aghazadeh, S., Dodgson, M. K., Kang, Y., and M. Peytcheva. 2020. Revealing Oz: Audit Firm Partners' Experiences with National Office Consultations. *Contemporary Accounting Research* 38 (2): 974-1008.
 - Selected for 2019 Auditing Section Midyear Meeting Best Paper Award.

- Kang, Y. and M. D. Piercey. 2020. Would an Audit Judgment Rule Improve Audit Committee Oversight and Audit Quality? *Current Issues in Auditing* 14 (1): 16-25.
- Kang, Y. 2019. Are Audit Committees More Challenging Given a Specific Investor Base? Does the Answer Change in the Presence of Prospective Critical Audit Matter Disclosures? *Accounting, Organizations and Society*, In-press.
- Kang, Y., M. D. Piercey, and A. J. Trotman. 2019. Does Implementing an Auditor Judgment Rule Increase Auditors' Likelihood of Conducting More Innovative Procedures? *Contemporary Accounting Research* 37 (1): 297-321.
- Kang, Y., A. J. Trotman, and K. T. Trotman. 2015. The Effect of an Audit Judgment Rule on Audit Committee Members' Professional Skepticism: The Case of Accounting Estimates. *Accounting, Organizations and Society* 46: 59-76.

Working Papers

- "The Effect of the Timing of Auditors' Communication of Critical Audit Matter Related Audit Procedures with the Audit Committee and Internal Inspection Risks on Audit Quality" (with Aubrey Whitfield and Ken Trotman) – under 1st round review.
- "Disentangling the Roots of Audit Inspection Risk: The Effects of Inspection Focus vs. Inspection Likelihood" (with Jenny Brown McCallen, Heather Carrasco, Marcus Doxey & Rich Houston) – In preparation for journal submission.

Other Research in Progress

- "Does Implementing a Reward System in the PCAOB Inspection Process Increase Auditors' Pursuit of More Innovative Procedures?" (with Dave Piercey) – Data analysis stage; Selected for 2020 CAQ Access to Audit Personnel Program
- "The Effect of Firm Learning Culture and Supervisor Coaching Style on Auditors' On-the-Job Learning" (with Elaine Wang and Dan Zhou) – Pilot data collection stage.
- "Automation Bias and Data Analytics: The Importance of Auditor Judgment in Effectively Utilizing Big Data" (with Jenny McCallen and Dave Piercey) – In preparation for data collection; Selected for 2020 Faculty Research Grant, UMass.
- Social Bonds Formed in a Virtual Audit Environment: Insight on Audit Workpaper Preparation and Review (with Bradley Bennett and Zach Merrill) – Instrument development stage; Selected for 2021 KPMG Academic Research Program Grant

Invited Journal Conference Presentations

- 2014 Accounting, Organizations & Society Research Conference. Kang, Trotman & Trotman (2015, *Accounting, Organizations & Society*).

Accounting Research Conference Presentations

- 2018 International Symposium on Audit Research (ISAR). Kang, Piercey & Trotman (2019, *Contemporary Accounting Research*)
- 2018 AAA Auditing Midyear Meeting. Kang & McCallen (working paper)
- 2017 International Symposium on Audit Research (ISAR). Kang & McCallen (working paper)
- 2016 International Symposium on Audit Research (ISAR). Kang (2019, *Accounting, Organizations and Society*).
- 2014 International Symposium on Audit Research (ISAR). Aghazadeh, Kang & Peytcheva (working paper).
- 2013 AAA ABO Research Conference. Kang (2019, *Accounting, Organizations and Society*).
- 2013 International Symposium on Audit Research (ISAR) Altiero, Kang & Peecher (working paper).

- 2012 University of Illinois Symposium on Audit Research. Kang (2019, *Accounting, Organizations and Society*).

Research Awards & Grants

- KPMG Academic Research Program Grant, KPMG (2021)
- Faculty Research Grant/Healey Endowment Grant, UMass (2020)
- Access to Audit Personnel Program, Center for Audit Quality (2020)
- Best Conference Paper Award, AAA Auditing Section (2019)
- Access to Audit Personnel Program, Center for Audit Quality (2016)

Invited Research Workshop Presentations

- Northeastern University, Spring 2019
- Texas Tech University, Spring 2018
- KAIST-Korea University Joint Workshop Series, Summer 2016
- University of New South Wales (Australia), Summer 2011

TEACHING

Graduate-Level Teaching

- Behavioral and Experimental Research Methods (SCH-MGMT 895R), UMass
 - Fall 2017 – Present
- Fundamental of Auditing (Accounting 497), Lehigh University
 - Spring 2014

Undergraduate-Level Teaching

- Advanced Financial Accounting (Accounting 423), UMass
 - Fall 2017 – Present
- Auditing (Accounting 441), UMass
 - Spring 2015 – Spring 2017
- Fundamentals of Auditing (Accounting 320), Lehigh University
 - Fall 2012 – Spring 2014
- Introduction to Financial Accounting (Accounting 151), Lehigh University
 - Fall 2012 – Fall 2013
- Assurance & Attestation (Accountancy 405), University of Illinois at Urbana-Champaign
 - Summer 2006, 2007, and Spring 2012

Teaching Honors

- Awardee, College Outstanding Teaching Award, Isenberg School of Management, UMass, May 2020
- Nominee, Lilly Teaching Fellowship, UMass, March 2019
- Nominee, College Outstanding Teaching Award, Isenberg School of Management, UMass, March 2019, 2020
- Nominee, Distinguished Teaching Award, Fall 2018

SERVICE

Editorial Service

- Editorial Board Member, *Auditing: A Journal of Practice and Theory* (June 2017 – Present)

Ad Hoc Reviewer

- *Accounting, Organizations and Society*
- *Auditing: A Journal of Practice and Theory*
- *Behavioral Research in Accounting*
- *Contemporary Accounting Research*
- *Managerial Auditing Journal*
- *The Accounting Review*

American Accounting Association (AAA) Committee Service

- Accounting, Behavior and Organization (ABO) Section Coordinator for 2023 Annual AAA Meeting
- Accounting, Behavior and Organization (ABO) Section Liaison for the 2019 & 2020 Annual AAA Meeting
- Doctoral Consortium Panel Member on Early Career Advice, 2015 AAA Auditing Section Midyear Meeting

University Level Service

- Member of Program and Budget Council, Faculty Senate, UMass (Jan, 2020 – present)

Isenberg School of Management Service

- Member of School Curriculum Committee
- External Member of Comprehensive Exam Committee
 - Alice (Yeun Jung) Kang (2021), Hospitality & Tourism Management
 - Sunny (Minjung) Kim (2022), Hospitality & Tourism Management
- Department representative for TSS Governance Committee (2019)
- Isenberg School of Management Media Expert on Financial Statement Auditing (2018 – present)
- Social Ambassador for #UmassGives Fundraising Event (2018, 2019, & 2021)
- Accounting Overview Section Host, Careers in Accounting and Management Professions (C.A.M.P.) Program (2015 & 2016)

Accounting Department Service

- Chair, MSA Curriculum Committee (2022-present)
- Co-Advisor for Deloitte Audit Innovation Campus Challenge (2022)
- Member of Department Scholarship Committee (2021, 2022)
- Co-Advisor of Beta Alpha Psi (March 2020 – August 2021)
- Member of Department Personnel Committee (2014 – 2018, 2020-present)
- Co-Coordinator of Research Workshop Series (2015 – 2018)
- Member of Tenure-Stream Faculty Search Committee (2014 – present)
- Member of Non-Tenure Track Faculty Search Committee (2017)
- Member of Search Committee for Associate Chair (2017)
- Member of Department Curriculum Committee (2014 – present)
- Member of Forensic Accounting Track Task Force (2017 - 2018)
- Member of Ph.D. Program Admission Committee (2014 – present)
- Member of Accounting Doctoral Program Committee (2014 – present)
- Member of Comprehensive Exam Committee (2016 – 2017; 2019)

OTHER HONORS & AWARDS

- 2022-2023 Advanced Faculty Fellow (2022)
- ABO Section Service Award, 2020 AAA Annual Meeting Co-Coordinator (2020)
- Mellon Mutual Mentoring Team Grant, UMass (2015)
- PwC INquires Grant, PricewaterhouseCoopers LLP (2013)
- PwC Doctoral Scholar, PricewaterhouseCoopers LLP (2011)
- AAA / Deloitte / Michael J. Cook Doctoral Consortium Representative, Tahoe City, CA (2010)
- AFAANZ Doctoral Symposium Representative, Christchurch, New Zealand (2010)
- University Fellowship, University of Illinois at Urbana-Champaign (2008 –2012)
- Accounting Departmental Fellowship, University of Illinois at Urbana-Champaign (2007)