

YOON JU KANG
Curriculum Vitae

University of Massachusetts Amherst
Isenberg School of Management
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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

Academic Positions

- University of Massachusetts Amherst
 - Associate Professor (2020 – Present)
 - Assistant Professor (2014 – 2020)
- KPMG, LLP (with the Department of Professional Practice)
 - Faculty Fellow (starting Fall 2025 – 2027)
- Lehigh University
 - Assistant Professor (2012 – 2014)
- University of Illinois at Urbana-Champaign
 - Instructor (2007, 2008, & 2012)
 - Research Assistant (2006 – 2012)

Non-Academic Positions

- Junior Associate, Samsung Securities (2003-2005)

Professional Certification

- Certified Public Accountant (CPA), Inactive

RESEARCH

Publications

- Whitfield, A., Kang, Y., and K. Trotman. 2024. Auditor Communications on CAMs: Timing, Inspection Likelihood, and the Audit Committee. *Contemporary Accounting Research* 41 (2): 976-999.
- Aghazadeh, S., Dodgson, M. K., Kang, Y., and M. Peytcheva. 2023. Knowledge Creation and Transfer in the Context of National Office Consultations: Experiences of Audit Firm Partners. *Auditing: A Journal of Practice & Theory* 42 (3): 1-23.
- Aghazadeh, S., Kang, Y., and M. Peytcheva. 2023. Auditors' skepticism in response to audit committee oversight behaviour. *Accounting & Finance* 63 (2): 2013-2034.
- Altiero, E., Kang, Y., and M.E. Peecher. 2022. 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.
 - Awarded the 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* 77: 1-14.
- 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

- "Back to Basics": Classroom Exercises to Teach Auditing Fundamentals" (with Sanaz Aghazadeh, Lindsay Andiola, Sean Dennis, Joleen Kremin, Tammie Schaefer, Lisa Sedor, Kim Westermann, and Devin Williams)
 - Conditionally accepted at *Issues in Accounting Education*
- "Would a Balanced PCAOB Inspection Approach Increase Auditors' Use of Innovative Audit Procedures?" (with Dave Piercey)
 - Selected for 2020 CAQ Access to Audit Personnel Program
 - Revise and Resubmit at *Contemporary Accounting Research*
- "The Joint Effect of Autonomy and Intrinsic Motivation on Auditors' Professional Skepticism" (with Elaine Wang, Hanxu Xia, and Dan Zhou)
 - Revise and Resubmit at *The Accounting Review*
- "Disentangling the Roots of Audit Inspection Risk: The Effects of Inspection Focus vs. Inspection Likelihood" (with Jenny McCallen, Heather Carrasco, Marcus Doxey & Rich Houston)
 - Revise and Resubmit at *Accounting Horizons*
- "Audit Committee Member Skepticism and Questioning Behavior" (with Andrew Trotman)
 - Revise and Resubmit at *International Journal of Auditing*

Other Research in Progress

- Social Bonds Formed in a Virtual Audit Environment: Insight on Audit Workpaper Preparation and Review (with Bradley Bennett and Zach Merrill)
 - Recipient of 2021 KPMG Academic Research Program Grant
 - Finalizing data collection (completed three rounds of data collection with KPMG and final two rounds scheduled for late summer 2025)
- Auditor-Client Relationships (with Sanaz Aghazadeh, Mary Kate Dodgson, and Marietta Peytcheva)
 - Final stage of conducting interviews
- Effect of Private Equity Acquisitions on the Accounting Profession (with Sanaz Aghazadeh, John Keyser, and Marietta Peytcheva)
 - In process of conducting interviews
- Managing Remote Team Interactions: Factors Affecting Staff Auditors' Stress Level and Performance (with Yi-Jing Wu and Sue Yang)
 - Data collection stage

- Automation Bias and Data Analytics: The Importance of Auditor Judgment in Identifying Fraud Risk Factors (with Jenny McCallen)
 - Recipient of 2020 Faculty Research/Healey Endowment Grant
 - In preparation for additional data collection

Invited Journal Conference Presentations

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

Accounting Research Conference Presentations

- 2024 Deloitte/University of Kansas Auditing Symposium. Kang & Piercey (working paper)
- 2024 Bentley Research Conference. Kang & Piercey (working paper)
- 2024 Hawaii Accounting Research Conference (HARC). Kang, Wang, Xia & Zhou (working paper)
- 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

- University of Alberta, Fall 2023
- 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 Amherst
 - Fall 2017 – Present
- Fundamental of Auditing (Accounting 497), Lehigh University
 - Spring 2014

Undergraduate-Level Teaching

- Advanced Financial Accounting (Accounting 423), UMass Amherst
 - Fall 2017 – Present
- Auditing (Accounting 441), UMass Amherst
 - 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

- Recipient, 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

- *Abacus*
- *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

- Decanal Review Committee (Spring 2023)
- 2022-2023 Advanced Faculty Fellow (2022)
- Member of Program and Budget Council, Faculty Senate, UMass (Jan 2020 – Dec 2022)

Isenberg School of Management Service

- Faculty lead team, Isenberg Service Learning in South Africa Trip (2025)
- Member of School Curriculum Committee (2022 – present)
- Faculty Co-Advisor, Asian Business Club (2024 – present)
- External Member of Comprehensive Exam Committee
 - Alice (Yeun Jung) Kang (2021), Hospitality & Tourism Management
 - Sunny (Misun) Kim (2022), Hospitality & Tourism Management
- Member of Summer Paper Committee
 - Yejin Jeon (2024), 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 – 2024)
- Accounting Overview Section Host, Careers in Accounting and Management Professions (C.A.M.P.) Program (2015 & 2016)

Accounting Department Service

- Lead facilitator, Introduction to Accounting, Freshmen Seminar (Fall 2024)
- Chair, MSA Curriculum Committee (2022 – present)
- Member/Alternate of Department Personnel Committee (2014 – 2018, 2020 – present)
- Co-Advisor for Deloitte Audit Innovation Campus Challenge (2022)
- Member of Department Scholarship Committee (2021 – 2023)
- Co-Advisor of Beta Alpha Psi (March 2020 – August 2021)
- 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)

Dissertation and Thesis Committees

- Luke Barnhart, Co-Chair (with Chris Agoglia), “The Effect of Autonomy on Auditors’ Underreporting of Hours and the Impact of an Emphasis on Harm,” dissertation defended April 2025, University of Massachusetts Amherst
- Zachary Miller, Member, “The Unintended Consequences of National Office Consultations and Auditor Decision Attribution on Auditor Client Negotiations,” dissertation defended April 2025, University of Massachusetts Amherst
- Sarka Stepankova, External Examiner, “The Effect of Behavioural norms and Scepticism Efficacy on Auditor Sceptical Attitudes, Intentions and Behaviours,” dissertation defended April 2024, University of New South Wales, Sydney

- Sunny (Misun) Kim, External Member, “Behind the Curtain of Mobile App Orders: The Negative Influences of Mobile Application Ordering Systems on Food Service Employees,” dissertation defended March 2024, University of Massachusetts Amherst
- Aubrey R. Whitfield, Member, “The Importance of Fairness Perceptions: The Effect of Auditor Testing Focus and ICFR Reporting Options on Management Defensiveness,” dissertation defended March 2023, University of Massachusetts Amherst.
- Yushi Tian, Member, “How Does Shareholder Voting Influence Individual Investor’s Investment Decision?”, dissertation defended March 2021, University of Massachusetts Amherst.
- Jennifer McCallen, Member, “How Auditors Can Be Persuaded with Weak Audit Evidence: The Sleeper Effect of Source Competence,” dissertation defended April 2018, University of Massachusetts Amherst.
- Mary Catherine Dodgson, Member, “The Effectiveness of Relationship Partners’ Managing Approaches on Clients’ Planned Negotiation Positions,” dissertation defended March 2017, University of Massachusetts Amherst. [Winner, 2018 Accounting, Behavior and Organizations Section Outstanding Doctoral Dissertation Award]

OTHER HONORS & AWARDS

- ABO Section Service Award, 2023 AAA Annual Meeting Co-Coordinator (2023)
- 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)