

# Jaeyoon Yu, Ph.D.

Assistant Professor in Accounting  
Erasmus University Rotterdam  
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## ACADEMIC POSITIONS

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### Erasmus School of Economics, Erasmus University Rotterdam

Assistant Professor of Accounting, 2016-Current

## EDUCATION

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### KAIST College of Business (AACSB-accredited)

Ph.D. in Accounting, 2011-2016

M.S. in Accounting, 2010-2011

### Virginia Commonwealth University, School of Business

Visiting Ph.D. student, 2015

### Seoul National University

B.S. in Statistics, College of Natural Sciences, 2006-2010

B.S. in Economics, College of Social Sciences, 2007-2010

## RESEARCH AND TEACHING INTERESTS

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**Research:** Auditing, Corporate Governance, Financial Reporting, and Regulations.

**Teaching Interests:** Data Analytics, Accounting Information Systems, Auditing, and Financial Accounting.

**Skills:** Git, GitHub, HTML, LaTeX, Python, R, SAS, SQL, and Stata.

## RESEARCH

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### Working papers:

1. “General counsel in top management and auditors’ going-concern audit opinions” with B. Kwak and I. Suk, *R&R at Auditing: A Journal of Practice and Theory (ABDC list A\*)*.
2. “Internal competition among audit partners” with A. Choi and S. Choi, *R&R at Auditing: A Journal of Practice and Theory (ABDC list A\*)*.
3. “SEC rule 10b-5 duty to disclose and managers’ earnings warning decisions” with J. Bae, *R&R at Journal of Accounting and Public Policy (ABDC list A)*.
4. “The importance of partners’ cultural backgrounds to clients’ earnings Comparability” with J. Ahn, J. Pittman, and Z. Wang.
5. “Knowledge spillover benefits of non-audit services: Evidence from audit hours and billing rates” with Y. Yun and Y. Zang.

### Published works:

1. “CEO succession planning and market reactions to CEO turnover announcements” with J. Bae and J. Joo, *Accepted at Finance Research Letters (ABDC list A)*.
2. “The downside of the network ties between CEO/CFOs and auditors through external directorships: Evidence from auditor selection and subsequent audit quality” with B. Kwak, M. Park, and Y. Zang, *European Accounting Review (ABDC list A\*)*, 2021; [A summary](#) posted on *Accounting Research Center*.

3. “Industry specialist auditors, SEO underpricing, and the global financial crisis” with S. Kwon and J. Park, *Auditing: A Journal of Practice and Theory (ABDC list A\*)*, 2018.
4. “Audit committee accounting expertise, CEO power, and audit pricing” with H. Kim, B. Kwak and Y. Lim, *Asia-Pacific Journal of Accounting and Economics (ABDC list B)*, 2017.

## TEACHING

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### Erasmus University Rotterdam

Advanced Financial Accounting (FEB13006) for Bachelor Students, 2016-2022  
 Seminar Auditing (FEM71002) for Master Students, 2020-2022  
 Seminar Auditing (FEM71001) for Master Students, 2016-2019  
 Master Thesis Supervision for 2016-2022 (N >= 10 every year)

### Others

Introduction to Accounting, Induk Institute Technology, 2015  
 Introduction to SAS for Accounting Research, Korea University, 2013  
 Intermediate Financial Accounting (Tutor), KAIST, 2012  
 Financial Statement Analysis (Tutor), KAIST, 2011

## CERTIFICATES

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### Data Analytics Courses provided by University of Illinois at Urbana-Champaign, Coursera

Accounting Data Analytics

### Data Analytics Courses provided by IBM, Coursera

Python for Data Sciences, AI & Development  
 Data analysis with Python  
 Data Visualization with Python  
 Databases and SQL for Data Science with Python

### Teaching Certificates

University Teaching Qualifications, Erasmus University Rotterdam and Risbo

## CONFERENCES & SEMINARS (P= Presenter, D= Discussant)

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2022	Workshop on Audit Quality, Italy KAIST, South Korea (P) KU Leuven, Belgium (P) Yonsei University (Virtual) (P) Erasmus University Rotterdam, Netherlands (P)
2021	Auditing Section Midyear Meeting (Virtual) EAA Conference (Virtual) (P, D) European Auditing Research Network (EARNet) Conference (Virtual) (P, D) FARS Midyear Meeting (Virtual)
2019	EARNet Conference, Italy (P, D) MIT ASIA conference in Accounting, Hong Kong (P) Dutch Accounting Research Conference, Netherlands (P) Foundation for Auditing Research, Netherlands BAFA Auditing, United Kingdom (P) Meditari Accounting Research and Accounting Forum Joint Conference, South Korea (P) EIASM workshop on Preventing Accounting Scandals: Practices and Practitioners, Monaco
2018	Workshop on Audit Quality, Italy (P, D) JAAF conference, Korea (P) ISAR, Netherlands (P) BAFA Auditing, Ireland (P)
2017	EARNet, Belgium (P, D) Dutch Accounting Research Conference, Netherlands EAA Conference, Spain (P)

2016	Nordic Accounting Conference, Denmark ( <i>P, D</i> ); Workshop on Executive Compensation and Corporate Governance, Netherlands Dutch Accounting Research Conference, Netherlands Tilburg Accounting Spring Camp, Netherlands EAA Conference, Netherlands ( <i>P</i> )
2015	EARNet, Switzerland EARNet Ph.D. Workshop, Switzerland ( <i>P</i> ) AAA Annual Meeting, USA ( <i>P</i> ) KAA Annual Conference, Korea ( <i>P</i> ) KSA Annual Conference, Korea ( <i>P</i> )
2014	MIT Asia Conference in Accounting, China MIT Asia Conference in Accounting Doctoral Consortium, China
2013	KAA Annual Conference, Korea ( <i>P, D</i> )

## PROFESSIONAL AFFILIATIONS

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Associate Member, Erasmus Research Institute of Management (2016-Current)  
International Exchange Committee, Korean Accounting Association (2016-2017)  
Member, American Accounting Association (2015-Current)  
Member, European Accounting Association (2016-Current)  
Member, European Auditing Research Network (2015-Current)  
Member, Contemporary Academic Accounting Association (2019-Current)

## SERVICES

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### Erasmus University Rotterdam

Course Restructuring Committee (Financial Accounting Section for AAC master program) (2018-Current)  
Course Restructuring Committee (Thesis/Project part for AAC master program) (2018)  
Course Coordinator – Advanced Financial Accounting (FEB13006) (2016-Current)  
Course Coordinator – Seminar Auditing (FEM13006) (2016-2021)  
Examination Board at ESE (2021-Current)

### Journal Reviewer:

Corporate Governance: An International Review (2020, 2021)  
European Accounting Review (2020, 2021, 2022\*2)  
International Journal of Auditing (2020)  
Journal of Accounting and Public Policy (2019)  
Managerial Auditing Journal (2020, 2021\*3, 2022)

### Conference Reviewer:

AAA Annual Meeting (2014, 2015, 2019)  
Auditing Mid-Year Meeting (2020)  
EAA (2021, 2022)

### Discussant:

KAA Annual Conference (2013)  
Nordic Accounting Conference (2016)  
EARNet Conference (2017, 2019, 2021)  
Workshop on Audit Quality (2018)  
EAA Annual Conference (2021)

### Others:

Scientific Committee Member for the EAA Annual Congress 2021-Current

## PERSONAL

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**Marital status:** Married with one child (born in 2020)

## REFERENCES

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### **Jeffrey A. Pittman**

*Chair in Corporate Governance and Transparency*

Faculty of Business Administration

Memorial University of Newfoundland

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### **Inho Suk**

*Associate Professor of Accounting*

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### **Yoonseok Zang**

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