Jaeyoon Yu, Ph.D.

Tenure Track Assistant Professor
The Philip L. Kintzele School of Accounting
College of Business Administration
Central Michigan University
E-mail: yu10j@cmich.edu
Website: https://jaeyoonyu.github.io/

Academic Positions

- **Tenure Track Assistant Professor** 08/2023 – Current
  College of Business Administration, Central Michigan University
- **Assistant Professor of Accounting** 03/2016 – 08/2023
  Erasmus School of Economics, Erasmus University Rotterdam

Education

- **Ph.D. in Management Engineering** 2011 – 2016
  College of Business, KAIST
- **M.S. in Management Engineering** 2010 – 2011
  College of Business, KAIST
- **Visiting Ph.D. Student** 2015
  VCU School of Business, Virginia Commonwealth University
- **B.S. in Economics** 2007 – 2010
  College of Social Sciences, Seoul National University
- **B.S. in Statistics** 2006 – 2010
  College of Natural Sciences, Seoul National University

Research and Teaching Interests

- **Research:** Auditing, Corporate Governance, Data Analytics, and Financial Reporting
- **Teaching:** Data Analytics, Accounting Information Systems, Auditing, and Financial Accounting
- **Technical Skills:** Git, GitHub, HTML, LaTeX, Python, R, SAS, SQL, Stata, and Tableau

Research

Published Works

1. "The role of general counsel in the implementation of changes in accounting estimates.", with Bae, J., & Lee, C. Accepted at *Accounting Horizons (A)*.
2. "Non-audit services and knowledge spillover: Evidence from audit hours and billing rates.", with Yun, Y., & Zang, Y. *European Accounting Review* (A*). 2026.[1]
3. "Does Internal Competition among Audit Partners Affect Audit Pricing Decisions?", with Choi, A., & Choi, S. *Auditing: A Journal of Practice and Theory* (A*). 2024.
   Note: *Cited by SEC (Nov 25, 2024, Release No. 34-101724) and PCAOB (Nov 21, 2024, Release No. 2024-012; PCAOB Rulemaking Docket Matter No. 041).*
4. "Misstatement Verifiability and Managers' Earnings Warning Decisions.", with Bae, J. *Journal of Accounting and Public Policy* (A*). 2023.
5. "CEO succession planning and market reactions to CEO turnover announcements.", with Bae, J., & Joo, J. *Finance Research Letters* (A). 2023.

[1] Journal classification following ABDC quality journal list (https://abdc.edu.au/abdc-journal-quality-list/).

6. "The Impact of CEO/CFO Outside Directorships on Auditor Selection and Audit Quality.", with Kwak, B., Park, M., & Zang, Y. *European Accounting Review* (A*). 2021. ***Note:*** *Summary posted on Accounting Research Center.*
7. "The Effect of Industry-Specialist Auditors on SEO Underpricing Before and After the Global Financial Crisis.", with Kwon, S., & Park, J. *Auditing: A Journal of Practice and Theory* (A*). 2018.
8. "Audit committee accounting expertise, CEO power, and audit pricing.", with Kim, H., Kwak, B., & Lim, Y. *Asia-Pacific Journal of Accounting and Economics* (B). 2017.

Published Works (Education & Practice)

9. "Dynamic Account Reference System: An Interactive Educational Tool for Introductory Financial Accounting.", with Hong, K. Accepted at *Journal of Education for Business*. 2026.
10. "Teaching Benford's Law in accounting: a multi-platform approach using Excel, Python, and AI tools.", with Harrast, S., Olsen, L., & Sun, T. Accepted at *Journal of Accounting Education*. 2026.
11. "Benford's Law and Python Code: A Proposed Exercise for Engineering and Other Analytical Disciplines.", with Harrast, S. Accepted at *Technology Interface International Journal*. 2026.

Working Papers

1. "Constructing Financial Statement Items from SEC XBRL Data: What the Filings Contain and What One Tag Delivers." (Single-authored).
2. "The Costs and Benefits of an In-House Legal Function.", with Ahn, J., Hoitash, R., & Hoitash, U. Under **Revise & Resubmit** at *Contemporary Accounting Research (A*).*
3. "The importance of partners' cultural backgrounds to clients' earnings Comparability.", with Ahn, J., Pittman, J., & Wang, Z. Under **Revise & Resubmit** at *European Accounting Review (A*).*
4. "General counsel in top management and auditors' going-concern audit opinions.", with Bae, J., Kwak, B., & Suk, I. Under **Revise & Resubmit** at *Accounting and Business Research (A).*

Awards and Honors

- AT&T Innovation & Excellence in Teaching Award, CBA, CMU, 2026
- Arthur Andersen Scholarship, 2025 (Outcome: Publication in *Accounting Horizons*)
- Faculty Excellence Exhibit, CMU, 2024

Teaching

Central Michigan University

- **Introduction to Financial Accounting (ACC250)** 2023 – Current
- **Data Analytics for Accounting (ACC575)** 2023 – Current
- **Auditing and Assurance Services (ACC531)** 2026 – Current

Erasmus University Rotterdam

- **Advanced Financial Accounting (FEB13006)** 2016 – 2022
  Course Coordinator
- **Seminar Auditing (FEM71002)** 2020 – 2022
  Course Coordinator
- **Seminar Auditing (FEM71001)** 2016 – 2019
  Course Coordinator

- **Master Thesis Supervision** 2016 – 2022
  Supervised $N \geq 60$ master's theses

Other Teaching Experience

- **Introduction to Accounting** 2015
  Induk Institute Technology
- **Introduction to SAS for Accounting Research** 2013
  Korea University
- **Intermediate Financial Accounting (Teaching Assistant)** 2012
  KAIST
- **Financial Statement Analysis (Teaching Assistant)** 2011
  KAIST

Certificates

- **Data Analytics Courses** (University of Illinois at Urbana-Champaign, Coursera)
  - Accounting Data Analytics
- **Data Analytics Courses** (IBM, Coursera)
  - Python for Data Sciences, AI & Development
  - Data analysis with Python
  - Data Visualization with Python
  - Databases and SQL for Data Science with Python
- **Microsoft® Excel Fundamentals + Data Analytics Certificate** (Becker Professional Education)
- **Teaching Certificates**
  - University Teaching Qualifications, Erasmus University Rotterdam and Risbo

Conferences & Talks (P: Presented; D: Discussed)

2026	Rapid Fire AI: Short Talks on Faculty Use of AI in the Classroom, Central Michigan University (P); Use of AI in the Classroom, SOA Advisory Meeting, Central Michigan University (P); Use of AI in the Classroom, CBA Faculty Meeting, Central Michigan University (P)
2025	Conference on Law & Macroeconomics; Mitsui Life Symposium: New Frontiers in Financial Intermediation; AAA Annual Meeting
2024	Mitsui Life Symposium: New Frontiers in Asset Pricing; Faculty Excellence Exhibition, Central Michigan University (P); AAA Spark Meeting
2023	KAA Annual Conference, Korea
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 (D)
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 (P, D); Workshop on Executive Compensation and Corporate Governance, Netherlands; Dutch Accounting Research Conference, Netherlands; Tilburg Accounting Spring Camp, Netherlands; EAA Conference, Netherlands (P)
2015	EARNet, Switzerland; EARNet Ph.D. Workshop, Switzerland (P); AAA Annual Meeting, USA (P); KAA Annual Conference, Korea (P); KSA Annual Conference, Korea (P)
2014	MIT Asia Conference in Accounting, China; MIT Asia Conference in Accounting Doctoral Consortium, China
2013	KAA Annual Conference, Korea (P, D)

Professional Affiliations

- Member, American Accounting Association (2015-Current)
- Member, European Auditing Research Network (2015-Current)
- Member, Korean Accounting Association (2011-Current)
- Member, Contemporary Academic Accounting Association (2019-2021)
- Associate Member, Erasmus Research Institute of Management (2016-2023)
- Member, European Accounting Association (2016-2023)
- Member, Scientific Committee of European Accounting Association Annual Congress (2021-2023)
- International Exchange Committee, Korean Accounting Association (2016-2017)

Service (Internal)

Central Michigan University

- CMU
  - Library Committee (2026-Current)
  - CMU–Boryeong City (South Korea) Joint Program Support (2025-Current)
  - Apr 2026: Presentation at Rapid Fire AI: Short Talks on Faculty Use of AI in the Classroom
  - Sep 2025: CMU and You Day (SOA representative)
  - Jul 2024: Discover CMU (SOA representative)
  - Apr 2024: Research Poster at Faculty Excellence Exhibit
- CBA[2]
  - Selection Committee for the CBA student of the Year (2025)
  - Global Education & Engagement Committee (2025-)
  - Curriculum Committee (2024-); **Chair** (Fall 2026-Current)
  - Aug 2026: Presentation on the use of AI in the classroom
- SOA
  - Scholarship Committee (2026-Current)
  - External Relations Committee (2026-Current)
  - Faculty advising for Electives and Academic Planning (2025-Current)
  - Taskforce for Assurance of Learning (2025-Current)
  - Technology & Analytics Integration Committee (2023-2024)
  - Sep 2026: Resume Workshop
  - Apr 2026: Presentation on the use of AI in the classroom at SOA Advisory Meeting
  - Jan 2026: Meet the Professionals
  - Sep 2025: Resume Workshop

[2]SOA: The Philip L. Kintzele School of Accounting; CBA: College of Business Administration.

  - Jan 2025: Meet the Professionals
  - Sep 2024: Resume Workshop

Erasmus University Rotterdam

- Course Restructuring Committee (Financial Accounting Section for AAC master program) (2018-2023)
- Course Restructuring Committee (Thesis/Project part for AAC master program) (2018)
- Course Coordinator – Advanced Financial Accounting (FEB13006) (2016-2023)
- Course Coordinator – Seminar Auditing (FEM13006) (2016-2021)
- Examination Board at ESE (2021-2023)

Service (External)

Editorial Activities

- Editorial Board Member of Accounting Open (2026-Current)
- Editorial Board Member of Managerial Auditing Journal (2026-Current)
- Scientific Committee Member of European Accounting Association (2021-2023)

Reviewer

- Accounting and Business Research
- Corporate Governance: An International Review
- European Accounting Review
- International Journal of Auditing
- Journal of Accounting and Public Policy
- Journal of Information Systems
- Managerial Auditing Journal
- AAA Annual Meeting
- Auditing Mid-Year Meeting
- EAA Annual Congress (as a Scientific Committee Member)

Discussant

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