

JAEWOO KIM

Booth Research Scholar

Updated, June 2026

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University of Oregon

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EMPLOYMENT

University of Oregon, Lundquist College of Business

Associate Professor of Accounting (with tenure) 2022 – present

Assistant Professor of Accounting 2019 – 2022

University of Rochester, Simon School of Business

2013 – 2019

Assistant Professor of Accounting

Samsung Life Insurance

2000 – 2008

Accountant / Financial Analyst

EDUCATION

University of Iowa, Tippie School of Business

Ph.D. in Accounting, May 2013

Korea Advanced Institute of Science and Technology (KAIST)

MBA, February 2004

Korea University

B.A. in Economics, February 2000

PEER-REVIEWED PUBLICATIONS (including conditional acceptance)

1. “Mandatory Disclosure and Peer Firms’ Learning from Stock Prices” with Hunter Pearson[‡] and Brady Twedt (*Contemporary Accounting Research*, *conditionally accepted*)

- **Presentations:** University of Oregon*, AAA Western Regional Meeting*, Conference on Financial Accounting and Economics*, Hawaii Accounting Research Conference*

2. “Algorithmic Trading and Forced CEO Turnover: A Learning Hypothesis” with Jun Oh, Hojun Seo, and Luo Zuo (*Review of Accounting Studies*, *accepted*)

- **Presentations:** Korea Advanced Institute of Science and Technology*, Korea University*, Purdue University*, Washington University in St. Louis*, University of

Oregon, Yonsei University*, 2023 Hawai'i Accounting Research Conference (HARC) *, 2023 Midyear Meeting of the Financial Accounting and Reporting Section (FARS) *, 2023 American Accounting Association (AAA) Annual Meeting*, 2024 Asian Bureau of Finance and Economic Research (ABFER) Annual Conference*

3. “Investment Opportunities, Market Feedback, and Voluntary Disclosure: Evidence from the Shale Oil Revolution” with Zack Fox[‡] and Bryce Schonberger (*The Accounting Review*, 2026, Vol. 101 No. 2, pp. 179–213)

- **Presentations:** Early Insights in Accounting Webinar, 2021 Hawai'i Accounting Research Conference*, 2020 Singapore Management University School of Accountancy Research Symposium, University of Oregon, University of Colorado Boulder*

4. “The Effect of the Credibility of Mandatory Disclosure by Credit Rating Agencies on Managerial Learning from Stock Prices” with Seyoung Park[‡] and Ryan Wilson (*Journal of Financial and Quantitative Analysis*, *accepted*)

- **Presentations:** 2021 American Accounting Association (AAA) Annual Meeting*, 2021 AAA Western Regional Doctoral Student Faculty Interchange*, 2021 HKUST Accounting Symposium discussant, University of Oregon

5. “The Media Response to a Loss of Analyst Coverage” with Nicholas Guest (*Review of Accounting Studies*, 2024, Vol. 29, pp. 3752-3787)

- **Presentations:** Cornell University*, the University of Maryland, the University of Rochester, Dartmouth Accounting Research Conference*, BYU Accounting Research Symposium*

6. “Forecasting Market Volatility: The Role of Earnings Announcements” With Bryce Schonberger, Charles Wasley, and Yucheng (John) Yang[‡] (*The Accounting Review*, 2024, Vol. 99 No. 4, pp. 251–279)

- **Presentations:** 2018 Conference on Financial Economics and Accounting*, Michigan State University, Syracuse University, University of Illinois Chicago, University of Minnesota, University of Oregon, University of Rochester*

7. “Assurance Level Choices, CPA Fees, and Financial Reporting Benefits: Inferences from U.S. Private Firms” with Brad Badertscher, William Kinney, and Edward Owens (*Journal of Accounting and Economics*, 2023, Vol. 75 No. 2-3, 110551)

- **Presentations:** Lancaster University*, Nanyang Technological University*, Rutgers

University*, Texas A&M University*, University of Arkansas*, University of Chicago*, University of Kentucky*, University of Texas at Dallas*, 2018 AAA Audit Midyear Meeting*, 2018 AAA FARS Midyear Meeting*, 2019 Hawaii Accounting Research Conference*, 2019 University of Michigan Kapnick Spring Conference*

8. “Not Ready for Primetime: Financial Reporting Quality After SPAC Mergers” With Seyoung Park[‡], Kyle Peterson, and Ryan Wilson (*Management Science*, 2022, Vol. 75 No. 2-3, 7054-7064)

9. “Expected Economic Growth and Investment in Corporate Tax Planning” With Sean McGuire, Steven Savoy, and Ryan Wilson (*Review of Accounting Studies*, 2022, Vol. 27, pp. 745–778)

- **Presentations:** Arizona State University*, the 8th EIASM Conference on Current Research in Taxation*, Stockholm School of Economics*, University of Georgia*, University of Illinois at Chicago*, University of Illinois at Urbana-Champaign*, University of Notre Dame*, University of Wisconsin*, 2017 UBCOW conference*

10. “How Do Reductions in Foreign Country Corporate Tax Rates Affect U.S. Domestic Manufacturing Firms?” With Michelle Nessa and Ryan Wilson (*The Accounting Review*, 2021, Vol. 96 No. 3, pp. 287–311)

- **Presentations:** College of William & Mary*, McGill University*, Norwegian School of Economics*, University of California, Irvine*, University of Iowa*, University of Notre Dame*, University of Rochester, University of Tennessee*, University of Wisconsin–Milwaukee*, Washington State University*, 2018 University of North Carolina Tax Symposium*, 2018 AAA Annual Meeting, 2019 Rotman School of Management Accounting Research Conference*

11. “Intertemporal Variation in the Information Content of Aggregate Earnings and its Effect on the Aggregate Earnings-Return Relation” With Bryce Schonberger, Charles Wasley, and Hunter Land[‡] (*Review of Accounting Studies*, 2020, Vol. 25, pp. 1410–1443)

- **Presentations:** Syracuse University*, University of Rochester*

12. “How Quickly Do Firms Adjust to Optimal Levels of Tax Avoidance?” With Sean McGuire, Steven Savoy, and Ryan Wilson (*Contemporary Accounting Research*, 2019, Vol. 36 No. 3, pp. 1824–1860)

- Presented at the 2016 *Contemporary Accounting Research* conference
- **Presentations:** UIUC Tax Doctoral Consortium*, UBCOW conference*, Michigan State

University*, University of Arizona*, University of Georgia*, University of Oregon*, University of Wisconsin*, Washington State University*

13. “Asymmetric Timely Loss Recognition, Adverse Shocks to External Capital, and Underinvestment: Evidence from the Collapse of the Junk Bond Market” solo-authored (*Journal of Accounting and Economics*, 2018, Vol. 65 No. 1, pp. 148–168)

- **Presentations:** University of Iowa, University of Rochester, Indiana University, Texas A&M University, University of Texas at Dallas, Emory University, University of Georgia, Cornell University, Korea University

14. “Dividend Stickiness, Debt Covenants, and Earnings Management” With Kyeong Hun Lee and Erik Lie (*Contemporary Accounting Research*, 2017, Vol. 34 No. 4, pp. 2022–2050)

- **Presentations:** 2014 FARS Midyear meeting

WORKING PAPERS

15. “General Counsel Career Concerns and Risk Factor Disclosures” with Keehea Moon

- **Status:** Under third-round review at *Review of Accounting Studies*
- **Presentations:** Florida International University, George Washington University*, UBCOW conference

16. “Corporate Responses to Anti-DEI Pressure: Evidence from Students for Fair Admission v. Harvard” with Kyle Peterson, Laura Wellman, and Anthony Xu[¥]

- **Status:** Under revision for submission to a peer-reviewed journal
- **Presentations:** 2025 American Accounting Association Annual Meeting*

17. “Do Managers View Mandatory Segment Disclosure and Voluntary Earnings Guidance as Complements or Substitutes?” with Zackery D. Fox[¥], Hunter Pearson[¥], and Kyle Peterson

- **Status:** Under revision for submission to a peer-reviewed journal
- **Presentations:** University of Oregon*, AAA Western Regional Spark Meeting*, AAA Annual Meeting*, Seoul National University*, Korean-American Accounting Professor Association Webinar*

18. “Politically Informed Trading and Managerial Learning from Stock Prices” with Zack Fox[¥], Bryce Schonberger, and Laura Wellman

- **Status:** Under revision for submission to a peer-reviewed journal

- **Presentations:** Northwestern University*, Georgia State University*, 2026 Hawai'i Accounting Research Conference*, Monash University*, University of Colorado Boulder*

19. “Corporate Income Tax Assessments and Product Price Discounts” with Ryan Wilson, Shi Xu, and John Yang[¥]

- **Status:** Under revision for submission to a peer-reviewed journal
- **Presentations:** Colorado State University*, Florida State University*, Chinese University of Hong Kong*, Hong Kong Junior Accounting Faculty Conference*, University of Oklahoma*, Virginia Tech University*, North Carolina State University*

20. “Should I Stay or Leave? Employee Disapproval and Quiet CEO Departure” with Hojun Seo and John Yang[¥]

- **Status:** Revising a second-round submission to *Contemporary Accounting Research*
- **Presentations:** Temple University*, Purdue University*, the University of Oregon, National University of Singapore*, Seoul National University*, 2024 Emerging Scholar Accounting Research Conference at the University of Notre Dame*, 2024 Fox and Haskayne Accounting Conference*, 2025 Management Accounting Section (MAS) Midyear Meeting*

21. “When Scrutiny Drives Exit: Voluntary CEO Departures under Heightened Mandatory Disclosure” with Young Jun Cho, Hojun Seo, and John Yang[¥]

- **Status:** Under first-round review at *The Accounting Review*
- **Presentations:** Georgetown University, University of Utah, 2025 European Accounting Association (EAA) Annual Congress*, 2025 American Accounting Association (AAA) Annual Meeting*, 2026 Financial Accounting and Reporting Section (FARS) Midyear meeting*

22. “The Role of Corporate Policy Staff in Alleviating Investor Uncertainty” with Seyoung Park[¥], Laura Wellman, and John Yang[¥]

- **Status:** Workshop
- **Presentations:** University of Maryland*

* = Presentation by co-author

¥ = Current or former PhD student at time of submission.

INVITED PRESENTATIONS

University of Notre Dame	2027 (scheduled)
University of Georgia	2027 (scheduled)
University of Colorado	2027 (scheduled)
Arizona State University	2027 (scheduled)
Monash University	2026 (scheduled)
University of Hong Kong	2026 (scheduled)
Hong Kong Polytechnic University	2026 (scheduled)
Hawaii Accounting Research Conference	2026
Chinese University of Hong Kong Research Conference	2025
University of Utah	2024
Georgetown University	2024
Purdue University	2024
Seoul National University	2022
Florida International University	2022
HKUST Accounting Research Symposium*	2021
Universities of British Columbia, Oregon, and Washington Research Conference	2021
AAA Western Regional Doctoral Student Faculty Interchange (Discussant)	2021
Korea University	2021
Singapore Management University SOAR Symposium	2020
Early Insights Accounting Webinar	2020
University of Southern California	2020
Universities of British Columbia, Oregon, and Washington Research Conference	2019
American Accounting Association FARS Midyear Meeting	2018
American Accounting Association Annual Meeting	2018
Syracuse University	2018
University of Illinois at Chicago	2018
University of Oregon	2018
Michigan State University	2018
University of Minnesota	2018
University of Maryland	2018
American Accounting Association Annual Meeting (Presenter and Discussant)	2016
HKUST Accounting Research Symposium	2016
University of Iowa	2016
Rutgers University	2015
Ohio State University	2015
American Accounting Association Annual Meeting (Presenter and Discussant)	2015

Korea University	2014
American Accounting Association FARS Midyear Meeting	2014
Cornell University	2013
Emory University	2013
Indiana University	2013
Texas A&M University	2013
University of Georgia	2013
University of Rochester	2013
University of Texas at Dallas	2013
Accounting Ph.D. Rookie Recruiting and Research Camp	2012
American Accounting Association Annual Meeting	2011
* indicates presentation by a coauthor	

CONFERENCES ATTENDED

Journal of Accounting and Economic Conference, 2013, 2014, 2015, 2017, 2018
Contemporary Accounting Research Conference, 2020
Review of Accounting Studies Conference, 2018, 2021
The University of North Carolina Tax Symposium, 2016, 2018
HKUST Accounting Research Symposium, 2016
Penn State Accounting Research Conference, 2013, 2015, 2016, 2018
George Washington University Cherry Blossom Accounting Conference, 2018
Dartmouth Accounting Research Conference, 2016, 2017
Accounting Ph.D. Rookie Recruiting and Research Camp, Miami, 2012, 2014, 2015, 2016
The University of Minnesota Empirical Accounting Research Conference, 2014
American Accounting Association FARS Midyear Meeting, 2012, 2014, 2018
American Accounting Association Annual Meeting, 2011, 2012, 2015, 2018
AAA Deloitte J. Michael Cook Doctoral Consortium, Tahoe City, 2012
The Hawai'i Accounting Research Conference, 2021
Singapore Management University SOAR Symposium, 2020
Universities of British Columbia, Oregon, and Washington Research Conference, 2018, 2019
American Accounting Association Annual Meeting, 2011, 2015, 2016, 2018
American Accounting Association FARS Midyear Meeting, 2012, 2014, 2018

HONORS AND AWARDS

Thomas C. Stewart Distinguished Faculty Award – University of Oregon	2025
Maletis Research Funding – University of Oregon	2023
Goulet Outstanding Research Award – University of Oregon	2023
Booth Research Scholar– University of Oregon	2022 – 2026
Financial Accounting and Reporting Section (FARS) Excellence in Reviewing Award	2022
Grant from the John and Emiko Kageyama Endowment Fund – University of Oregon	2021
Grant from the John and Emiko Kageyama Endowment Fund – University of Oregon	2020
Financial Accounting and Reporting Section (FARS) Excellence in Reviewing Award	2020
Asia-Pacific Journal of Financial Studies Best Reviewer Award	2016
Ballard and Seashore Fellow – University of Iowa	2012
AAA/Deloitte/J. Michael Cook Doctoral Consortium	2012
Mary Collins Doctoral Scholarship – University of Iowa	2010

TEACHING EXPERIENCE

Financial Statement Analysis (Master)	Winter 2025
Intermediate Financial Accounting I – University of Oregon	Fall 2019 – Present
Accounting Research Seminar (Ph.D.) – University of Oregon	Fall 2022, Fall 2023, Winter 2026
Directed reading course (Ph.D.) – University of Oregon	Spring 2020, Winter 2022, Fall 2024
Managerial Accounting – University of Rochester	Spring 2015 – Spring 2019
Accounting Research Seminar (Ph.D., co-taught) – University of Rochester	Spring 2019
Positive Accounting Research (Master, co-taught) – University of Rochester	Winter 2015, 2016
Corporate Financial Reporting (MBA) – University of Rochester	Winter 2014
Financial Reporting I (Master) – University of Rochester	Fall 2013
Managerial Accounting – University of Iowa	Spring 2010, Spring 2011, Fall 2011, Spring 2012
Corporate Financial Reporting (Teaching Assistant) – University of Iowa	Fall 2009, Spring 2009

ACADEMIC SERVICE

Professional Service:

Ad hoc reviewer:

Journal of Accounting and Economics; Journal of Accounting Research; The Accounting Review; Management Science; Contemporary Accounting Research; Journal of Management Accounting Research; Auditing: A Journal of Practice & Theory; Journal of Corporate Finance; Journal of Accounting and Public Policy; Journal of Accounting, Auditing & Finance; Journal

of International Financial Markets, Institutes & Money; Asia-Pacific Journal of Financial Studies; American Accounting Association Annual Meetings; American Accounting Association FARS mid-year Meetings; MIT Asia Conference in Accounting; Hawaii Accounting Research Conference

Conference Committee Track Chair – Hawaii Accounting Research Conference 2022 – Present

University, College, and Department level Service:

Doctoral Program Coordinator – University of Oregon.	2022 – Present
Graduate Council for Lundquist College of Business – University of Oregon	2021 – 2024
Doctoral Program Committee – Lundquist College of Business	2021 – Present
The Accounting Scholarship Committee – University of Oregon	2019 – 2022
Workshop organizer	2022 – Present

Student advising:

Dissertation – University of Oregon

Dissertation Committee (co-chair): Anthony Xu – University of Oregon	2028 (expected)
Dissertation Committee (co-chair): Bohyun Yang – University of Oregon	2027 (expected)
Dissertation Committee (member): Tim Messenger – University of Oregon	2026 (expected)
Dissertation Committee (co-chair): Matt Kuchin – University of Oregon	2026 (expected)
Dissertation Committee (co-chair): Hunter Pearson – University of Oregon	2025
▪ Initial placement at University of Houston	
Dissertation Committee (co-chair): Seyoung Park – University of Oregon	2023
▪ Initial placement at Georgetown University	

Second-year doctoral student paper – University of Oregon

Advisor for a second-year doctoral student paper (Anthony Xu)	2025
Advisor for a second-year doctoral student paper (Matt Kuchin)	2024
Advisor for a second-year doctoral student paper (Hunter Pearson)	2022
Advisor for a second-year doctoral student paper (Seyoung Park)	2020

First-year doctoral student paper – University of Oregon

Advisor for a first-year doctoral student paper (Shi Zhang Ooi)	2025
Advisor for a first-year doctoral student paper (Wookjin Kim)	2025
Advisor for a first-year doctoral student paper (Anthony Xu)	2024
Advisor for a first-year doctoral student paper (Ana Sosa Salgado)	2023

Advisor for a first-year doctoral student paper (Adam Bahr)	2023
Advisor for a first-year doctoral student paper (Matt Kuchin)	2022
Advisor for a first-year doctoral student paper (Hunter Pearson)	2021
Advisor for a first-year doctoral student paper (Amy Huang)	2021

Dissertation – University of Rochester

Dissertation Committee (member): Biwen Zhang	2020
▪ Initial placement at University of California at Berkeley	
Dissertation Committee (member): Silver Chung	2018
▪ Initial placement at Florida International University	
Dissertation Committee (reader): Amanda Badger	2017
Dissertation Committee (reader): Jordan Moore (Finance)	2017
Dissertation Committee (reader): Mihail Velikov (Finance)	2015
Dissertation Committee (reader): Mike Dambra	2014
Dissertation Committee (reader): Ke Na	2014

Qualifying Exam Committee – University of Rochester

The Qualifying Exam Committee: Yucheng (John) Yang	2018
The Qualifying Exam Committee: Silver Chung	2015
The Qualifying Exam Committee: Hunter Land	2015
The Qualifying Exam Committee: Amanda Badger	2014
The Qualifying Exam Committee: Anil Rao	2013
The Qualifying Exam Committee: Arnaud Cave	2013