

Jaeyoon Yu, Ph.D.

Assistant Professor in Accounting
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ACADEMIC POSITIONS

Erasmus School of Economics, Erasmus University Rotterdam

Assistant Professor of Accounting, Sep 2016-present
Trainee Assistant Professor of Accounting, March 2016-Aug 2016

Erasmus Research Institute of Management (ERIM)

Associate Member, 2016-present

EDUCATION

KAIST, School of Business, South Korea

Ph.D. in Accounting, 2011-2016
M.S. in Accounting, 2010-2011

Virginia Commonwealth University, School of Business, USA

Visiting Ph.D. student, 2015

Seoul National University, South Korea

B.S. in Statistics, College of Natural Sciences, 2006-2010
B.S. in Economics, College of Social Sciences, 2007-2010

RESEARCH INTERESTS

Research Topics: Auditing, Capital Market, Corporate Governance, and Financial Reporting

Research Methodology: Archival

Programming Skills: LaTeX, Python, SAS, SQL, Stata, and R

Database: 13-F, Audit Analytics, BoardEx, Compustat, Corporate Library, CRSP, Execucomp, IBES, PCAOB AP filings, Risk Metrics, SDC platinum, SEC Analytics Suite, ThomsonOne, etc.

RESEARCH

Published works:

1. “The downside of the network ties between CEO/CFOs and auditors through external directorships: Evidence from auditor selection and subsequent audit quality” with Byungjin Kwak, Myung Seok Park, and Yoonseok Zang, *European Accounting Review (ABDC list A*)*, 2021; [A summary](#) posted on *Accounting Research Center*.
2. “Industry specialist auditors, SEO underpricing, and the global financial crisis” with Soo Young Kwon and Jongwon Park, *Auditing: A Journal of Practice and Theory (ABDC list A*)*, 2018.
3. “Audit committee accounting expertise, CEO power, and audit pricing” with Hyungtae Kim, Byungjin Kwak and Youngdeok Lim, *Asia-Pacific Journal of Accounting and Economics (ABDC list B)*, 2017.

Working papers:

1. “The Importance of Partners’ Cultural Backgrounds to Clients’ Earnings Comparability” with Jaehan Ahn, Jeffrey Pittman, and Zitian Wang, *R&R at The Accounting Review (ABDC list A*)*.
2. “General counsel in top management and auditors’ going-concern audit opinions” with Byungjin Kwak and Inho Suk, *R&R at Auditing: A Journal of Practice and Theory (ABDC list A*)*.
3. “Internal competition among audit partners” with Ahrum Choi and Sunhwa Choi, *R&R at Auditing: A Journal of Practice and Theory (ABDC list A*)*.
4. “Knowledge spillover benefits of non-audit services: Evidence from audit hours and billing rates” with Yongsuk Yun and Yoonseok Zang

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

2022	KAIST KU Leuven Yonsei University Erasmus University
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 (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)

TEACHING

Erasmus University

Advanced Financial Accounting for Bachelor Students, 2016-2021

Seminar Auditing for Master Students, 2016-2021

Master Thesis Supervision (including 1st and 2nd advisory roles): 2021 (N>10), 2020(N>10), 2019(N>10), 2018(N>20), 2017(N>20), 2016(N>30)

Induk Institute Technology

Introduction to Accounting, Evaluation: 4.29/5.00 (School Average: 4.08), 2015

PROFESSIONAL AFFILIATIONS

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)

PROFESSIONAL SERVICES

Erasmus University

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)

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 2021-2022

PERSONAL

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

REFERENCES

Jeffrey A. Pittman

Chair in Corporate Governance and Transparency

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