**Jaeyoon Yu, Ph.D.**

Assistant Professor in Accounting

Erasmus University Rotterdam

Burgemeester Oudlaan 50, 3062 PA, Rotterdam, The Netherlands

E-mail: [yu@ese.eur.nl](mailto:yu@ese.eur.nl)

Website: <https://jaeyoonyu.github.io/>

**ACADEMIC POSITIONS**

**Erasmus School of Economics, Erasmus University Rotterdam**

Assistant Professor of Accounting, 2016-Current

**EDUCATION**

**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**

**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**

**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](https://arc.eaa-online.org/blog/impact-ceocfo-outside-directorships-auditor-selection-and-audit-quality) 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**

**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**

**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)

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 *(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**

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**

**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**

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

**REFERENCES**

**Jeffrey A. Pittman**

*Chair in Corporate Governance and Transparency*

Faculty of Business Administration

Memorial University of Newfoundland

Email: [jpittman@mun.ca](mailto:jpittman@mun.ca)

Phone: (+1) 709-864-3100

**Inho Suk**

*Associate Professor of Accounting*

Accounting and Law

School of Management

University at Buffalo

Email: [inhosuk@buffalo.edu](mailto:inhosuk@buffalo.edu)

Phone: (+1) 716-645-3215

**Yoonseok Zang**

*Associate Professor of Accounting*

School of Accountancy

Singapore Management University

Email: [yszang@smu.edu.sg](mailto:yszang@smu.edu.sg)

Phone: (+65) 682-80-601