**YOON JU KANG**

*Curriculum Vitae*

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**BACKGROUND**

**Education**

# Ph.D., Accountancy, University of Illinois at Urbana-Champaign, 2012

# Master of Science in Accountancy, Beta Gamma Sigma, University of Illinois at Urbana-Champaign, 2006

# Bachelor of Science in Mass Communication & Journalism (Double major: Business Administration), *Summa Cum Laude*, Ewha Womans University (Seoul, Korea), 2003

**Professional Experience**

* University of Massachusetts Amherst
* Associate Professor (Fall 2020 – Present)
* Assistant Professor (Fall 2014 – Summer 2020)
* Lehigh University
* Assistant Professor (Fall 2012 – Summer 2014)
* University of Illinois at Urbana-Champaign
* Instructor (2007, 2008, & 2012)
* Research Assistant (2006 – 2012)
* Samsung Securities, Investor Relations
* Junior Associate (2003 – 2005)

**Professional Certification**

* Certified Public Accountant (CPA), Inactive

**RESEARCH**

**Publications**

* Whitfield, A., Kang, Y., and K. Trotman. 2024. Auditor Communications on CAMs: Timing, Inspection Likelihood, and the Audit Committee. *Contemporary Accounting Research* 41 (2): 976-999.
* Aghazadeh, S., Dodgson, M. K., Kang, Y., and M. Peytcheva. 2023. Knowledge Creation and Transfer in the Context of National Office Consultations: Experiences of Audit Firm Partners. *Auditing: A Journal of Practice & Theory* 42 (3): 1-23.
* Aghazadeh, S., Kang, Y., and M. Peytcheva. 2023. Auditors’ skepticism in response to audit committee oversight behaviour. *Accounting & Finance* 63 (2): 2013-2034.
* Altiero, E., Kang, Y., and M.E. Peecher. 2021. Motivated Perspective Taking: Why Prompting Auditors to Take an Investor’s Perspective Makes Them Treat Identified Audit Differences as Less Material. *Contemporary Accounting Research* 39 (1): 339-370.
* Aghazadeh, S., Dodgson, M. K., Kang, Y., and M. Peytcheva. 2020. Revealing Oz: Audit Firm Partners’ Experiences with National Office Consultations. *Contemporary Accounting Research* 38 (2): 974-1008.
  + Selected for 2019 Auditing Section Midyear Meeting Best Paper Award.
* Kang, Y. and M. D. Piercey. 2020. Would an Audit Judgment Rule Improve Audit Committee Oversight and Audit Quality? *Current Issues in Auditing* 14 (1): 16-25.
* Kang, Y. 2019. Are Audit Committees More Challenging Given a Specific Investor Base? Does the Answer Change in the Presence of Prospective Critical Audit Matter Disclosures? *Accounting, Organizations and Society*. <https://doi.org/10.1016/j.aos.2019.04.001>
* Kang, Y., M. D. Piercey, and A. J. Trotman. 2019. Does Implementing an Auditor Judgment Rule Increase Auditors’ Likelihood of Conducting More Innovative Procedures? *Contemporary Accounting Research* 37 (1): 297-321.
* Kang, Y., A. J. Trotman, and K. T. Trotman. 2015. The Effect of an Audit Judgment Rule on Audit Committee Members' Professional Skepticism: The Case of Accounting Estimates. *Accounting, Organizations and Society* 46: 59-76.

**Working Papers**

* “Back to Basics”: Classroom Exercises to Teach Auditing Fundamentals” (with Sanaz Aghazadeh, Lindsay Andiola, Sean Dennis, Joleen Kremin, Tammie Schaefer, Lisa Sedor, Kim Westermann, and Devin Willams)
* “Would a Balanced PCAOB Inspection Approach Increase Auditors’ Use of Innovative Audit Procedures?” (with Dave Piercey) – Selected for 2020 CAQ Access to Audit Personnel Program
* “The Joint Effect of Autonomy and Intrinsic Motivation on Auditors’ Professional Skepticism” (with Elaine Wang, Dan Zhou, and Hanxu Xia).
* “Disentangling the Roots of Audit Inspection Risk: The Effects of Inspection Focus vs. Inspection Likelihood” (with Jenny Brown McCallen, Heather Carrasco, Marcus Doxey & Rich Houston).

**Other Research in Progress**

* “Auditor-Client Relationships” (with Sanaz Aghazadeh, Mary Kate Dodgson, and Marietta Peytcheva) – In process of conducting interviews.
* Social Bonds Formed in a Virtual Audit Environment: Insight on Audit Workpaper Preparation and Review (with Bradley Bennett and Zach Merrill) – Instrument development stage; Selected for 2021 KPMG Academic Research Program Grant
* “Automation Bias and Data Analytics: The Importance of Auditor Judgment in Effectively Utilizing Big Data” (with Jenny McCallen and Dave Piercey) – In preparation for data collection; Selected for 2020 Faculty Research Grant, UMass.

**Invited Journal Conference Presentations**

* 2014 Accounting, Organizations & Society Research Conference. Kang, Trotman & Trotman (2015, *Accounting, Organizations & Society*).

**Accounting Research Conference Presentations**

* 2024 Deloitte/University of Kansas Auditing Symposium. Kang & Piercey (working paper)
* 2024 Bentley Research Conference. Kang & Piercey (working paper)
* 2024 Hawaii Accounting Research Conference (HARC). Kang, Wang, Zhou & Xia (working paper)
* 2018 International Symposium on Audit Research (ISAR). Kang, Piercey & Trotman (2019, *Contemporary Accounting Research*)
* 2018 AAA Auditing Midyear Meeting. Kang & McCallen (working paper)
* 2017 International Symposium on Audit Research (ISAR). Kang & McCallen (working paper)
* 2016 International Symposium on Audit Research (ISAR). Kang (2019, *Accounting, Organizations and Society*).
* 2014 International Symposium on Audit Research (ISAR). Aghazadeh, Kang & Peytcheva (working paper).
* 2013 AAA ABO Research Conference. Kang (2019, *Accounting, Organizations and Society*).
* 2013 International Symposium on Audit Research (ISAR) Altiero, Kang & Peecher (working paper).
* 2012 University of Illinois Symposium on Audit Research. Kang (2019, *Accounting, Organizations and Society*).

**Research Awards & Grants**

* KPMG Academic Research Program Grant, KPMG (2021)
* Faculty Research Grant/Healey Endowment Grant, UMass (2020)
* Access to Audit Personnel Program, Center for Audit Quality (2020)
* Best Conference Paper Award, AAA Auditing Section (2019)
* Access to Audit Personnel Program, Center for Audit Quality (2016)

**Invited Research Workshop Presentations**

* University of Alberta, Fall 2023
* Northeastern University, Spring 2019
* Texas Tech University, Spring 2018
* KAIST-Korea University Joint Workshop Series, Summer 2016
* University of New South Wales (Australia), Summer 2011

**TEACHING**

**Graduate-Level Teaching**

* Behavioral and Experimental Research Methods (SCH-MGMT 895R), UMass
* Fall 2017 – Present
* Fundamental of Auditing (Accounting 497), Lehigh University
* Spring 2014

**Undergraduate-Level Teaching**

* Advanced Financial Accounting (Accounting 423), UMass
* Fall 2017 – Present
* Auditing (Accounting 441), UMass
* Spring 2015 – Spring 2017
* Fundamentals of Auditing (Accounting 320), Lehigh University
* Fall 2012 – Spring 2014
* Introduction to Financial Accounting (Accounting 151), Lehigh University
* Fall 2012 – Fall 2013
* Assurance & Attestation (Accountancy 405), University of Illinois at Urbana-Champaign
* Summer 2006, 2007, and Spring 2012

**Teaching Honors**

* Awardee, College Outstanding Teaching Award, Isenberg School of Management, UMass, May 2020
* Nominee, Lilly Teaching Fellowship, UMass, March 2019
* Nominee, College Outstanding Teaching Award, Isenberg School of Management, UMass, March 2019, 2020
* Nominee, Distinguished Teaching Award, Fall 2018

**SERVICE**

**Editorial Service**

* Editorial Board Member, *Auditing: A Journal of Practice and Theory* (June 2017 – Present)

**Ad Hoc Reviewer**

* *Accounting, Organizations and Society*
* *Auditing: A Journal of Practice and Theory*
* *Behavioral Research in Accounting*
* *Contemporary Accounting Research*
* *Managerial Auditing Journal*
* *The Accounting Review*

**American Accounting Association (AAA) Committee Service**

* Accounting, Behavior and Organization (ABO) Section Coordinator for 2023 Annual AAA Meeting
* Accounting, Behavior and Organization (ABO) Section Liaison for the 2019 & 2020 Annual AAA Meeting
* Doctoral Consortium Panel Member on Early Career Advice, 2015 AAA Auditing Section Midyear Meeting

**University Level Service**

* Decanal Review Committee (Spring 2023)
* Member of Program and Budget Council, Faculty Senate, UMass (Jan 2020 – Dec 2022)

**Isenberg School of Management Service**

* Member of School Curriculum Committee (2022-present)
* External Member of Comprehensive Exam Committee
  + Alice (Yeun Jung) Kang (2021), Hospitality & Tourism Management
  + Sunny (Misun) Kim (2022), Hospitality & Tourism Management
* Department representative for TSS Governance Committee (2019)
* Isenberg School of Management Media Expert on Financial Statement Auditing (2018 – present)
* Social Ambassador for #UmassGives Fundraising Event (2018-2024)
* Accounting Overview Section Host, Careers in Accounting and Management Professions (C.A.M.P.) Program (2015 & 2016)

**Accounting Department Service**

* Chair, MSA Curriculum Committee (2022-present)
* Co-Advisor for Deloitte Audit Innovation Campus Challenge (2022)
* Member of Department Scholarship Committee (2021 - 2023)
* Co-Advisor of Beta Alpha Psi (March 2020 – August 2021)
* Member of Department Personnel Committee (2014 – 2018, 2020-present)
* Co-Coordinator of Research Workshop Series (2015 – 2018)
* Member of Tenure-Stream Faculty Search Committee (2014 – present)
* Member of Non-Tenure Track Faculty Search Committee (2017)
* Member of Search Committee for Associate Chair (2017)
* Member of Department Curriculum Committee (2014 – present)
* Member of Forensic Accounting Track Task Force (2017 - 2018)
* Member of Ph.D. Program Admission Committee (2014 – present)
* Member of Accounting Doctoral Program Committee (2014 – present)
* Member of Comprehensive Exam Committee (2016 – 2017; 2019)

**Dissertation and Thesis Committees**

* Sarka Stepankova, External Examiner, “The Effect of Behavioural norms and Scepticism Efficacy on Auditor Sceptical Attitudes, Intentions and Behaviours,” dissertation defended April 2024, University of New South Wales, Sydney
* Sunny (Misun) Kim, External Member, “Behind the Curtain of Mobile App Orders: The Negative Influences of Mobile Application Ordering Systems on Food Service Employees,” dissertation defended March 2024, University of Massachusetts Amherst
* Aubrey R. Whitfield, Member, “The Importance of Fairness Perceptions: The Effect of Auditor Testing Focus and ICFR Reporting Options on Management Defensiveness,” dissertation defended March 2023, University of Massachusetts Amherst.
* Yushi Tian, Member, “How Does Shareholder Voting Influence Individual Investor’s Investment Decision?”, dissertation defended March 2021, University of Massachusetts Amherst.
* Jennifer McCallen, Member, “How Auditors Can Be Persuaded with Weak Audit Evidence: The Sleeper Effect of Source Competence,” dissertation defended April 2018, University of Massachusetts Amherst.
* Mary Catherine Dodgson, Member, “The Effectiveness of Relationship Partners’ Managing Approaches on Clients’ Planned Negotiation Positions,” dissertation defended March 2017, University of Massachusetts Amherst. [Winner, 2018 Accounting, Behavior and Organizations Section Outstanding Doctoral Dissertation Award]

**OTHER HONORS & AWARDS**

* ABO Section Service Award, 2023 AAA Annual Meeting Co-Coordinator (2023)
* 2022-2023 Advanced Faculty Fellow (2022)
* ABO Section Service Award, 2020 AAA Annual Meeting Co-Coordinator (2020)
* Mellon Mutual Mentoring Team Grant, UMass (2015)
* PwC INQuires Grant, PricewaterhouseCoopers LLP (2013)
* PwC Doctoral Scholar, PricewaterhouseCoopers LLP (2011)
* AAA / Deloitte / Michael J. Cook Doctoral Consortium Representative, Tahoe City, CA (2010)
* AFAANZ Doctoral Symposium Representative, Christchurch, New Zealand (2010)
* University Fellowship, University of Illinois at Urbana-Champaign (2008 –2012)
* Accounting Departmental Fellowship, University of Illinois at Urbana-Champaign (2007)