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| **SUNG GON CHUNG** |
|  |  | Accounting DepartmentMike Ilitch School of Business |
|  |  | Wayne State University |
|  |  | 2771 Woodward Avenue |
|  |  | Room 371 |
|  |  | Detroit, MI 48201 |
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**RESEARCH AND TEACHING INTERESTS**

**Research interests:** capital markets research with concentration on information intermediaries, institutional investors, fair value accounting and options market

**Teaching interests:** financial accounting, managerial accounting, and financial statement analysis

**EMPLOYMENT**

Wayne State University, Accounting Department

 Associate Professor, 2019 - Present

 Assistant Professor, 2014 - 2019

Singapore Management University, School of Accountancy

 Assistant Professor of Accounting, 2009 - 2014

**EDUCATION**

Pennsylvania State University, University Park, PA

 Ph. D in Accounting, 2004 – 2009

 Dissertation Committee: Orie Barron, Bin Ke, and Henock Louis

Columbia Business School, New York, NY

 M.B.A. with concentration on Accounting and Finance 2001-2003

Yonsei University, Seoul, Korea

 B.S. in Business Administration, 1991 - 1997

**PUBLICATION**

**“Valuation Implications of FAS 159 Reported Gains and Losses from Fair Value Accounting for Liabilities”** with Cheol Lee, Gerald Lobo and Kevin Ow Yong

Forthcoming at *Journal of Accounting, Auditing, and Finance*

**“Hedge Funds and Their Prime Broker Analysts”** with Manoj Kulchania and Melvyn Teo

Forthcoming at *Journal of Empirical Finance*

**“****Corporate Tax Aggressiveness and Insider Trading”** with Beng Wee Goh, Jimmy Lee, and Terry Shevlin

*Contemporary Accounting Research* (2019), volume 36 (1): 230-258

**"The Reactions of Analysts and Institutional Investors to Firms’ Real Activities Management"** with Joonho Lee

*Review of Accounting and Finance* (2019), volume 18: 589-612

**“Fair Value Disclosures Beyond SFAS 157's Three-Level Estimates”** with Beng Wee Goh, Jeffrey Ng, and Kevin Ow Yong

*Review of Accounting Studies* (2017), volume 22: 430-468

**“Insider trade disclosure, stock return volatility, and the option market’s pricing of the information content of insider trading”** withChin-Han Chiang and Henock Louis

*Journal of Banking & Finance* (2017), volume 76: 65-73

**“Earnings Announcements and Option Returns”** with Henock Louis

*Journal of Empirical Finance* (2017), volume 40: 220-235

**“The Effect of Statement of Financial Accounting Standards No. 157 Fair Value Measurements on Analysts’ Information Environment”** with Orie Barron and Kevin Ow Yong

*Journal of Accounting & Public Policy* (2016), volume 35: 395-416

“**Fair Value Accounting and Reliability**” with Cheol Lee and Santanu Mitra

*CPA Journal* (2016), volume 86: 60-63

“**Accounting for R&D Expenditure: To Capitalize or Not to Capitalize?**” with Kevin Park and Jinwook Kim

*Life Science Journal* (2014) volume 11(7s): 107-111

“**Corporate Social Responsibility and Financial Performance: Evidence from the MSCI ESG Ratings on Korean Firms**” with Kevin Park and Jinwook Kim

*Journal of the Korea Academia-Industrial cooperation Society* (2013) volume 14: 5586-5593

**TEACHING EXPERIENCE**

ACC7170, International Accounting, Graduate course

ACC7040, Intermediate Accounting I, Graduate course

ACC7050 & ACC5110, Intermediate Accounting II

ACC5110, Intermediate Accounting II, Undergraduate Course

ACC5100, Intermediate Accounting I, Undergraduate Course

ACC7040 & ACC5100, Intermediate Accounting I

**SERVICES**

Member of Wayne State University Graduate Council (2017-present)

Member of Business School Research Committee (2016)

Member of Accounting Department Merit and Workload Committee (2017-present)
Member of Accounting Department Scholarship Committee (2017)
Ad-hoc reviewer of *Journal of Banking and Finance*

Ad-hoc reviewer of *American Accounting Association Conference*

**INVITED CONFERENCES**

American Accounting Association Annual Meeting, Washington D.C. 2018

American Accounting Association Annual Meeting, San Diego 2017

Financial Accounting and Reporting Section Midyear Meeting, Newport Beach 2016

American Accounting Association Annual Meeting, Chicago 2015

Financial Accounting and Reporting Section Midyear Meeting, San Diego 2013

Financial Accounting and Reporting Section Midyear Meeting, Chicago 2012

Journal of contemporary accounting and economics (JCAE) conference, Hong Kong 2013

Singapore Management University Finance summer camp, Singapore 2011

Singapore Scholars Symposium, Singapore 2012

World Finance & Banking Symposium, Shanghai 2012

American Accounting Association Annual Meeting, Anaheim 2013

American Accounting Association Annual Meeting, Washington D.C. 2012

American Accounting Association Annual Meeting, Denver 2011

American Accounting Association Annual Meeting, San Francisco 2010

**PROFESSIONAL EXPERIENCE**

|  |  |
| --- | --- |
| **Samsung Life Insurance Co. Ltd**, Seoul, Korea Credit Analyst, Asset Risk Management Team  | 2003 – 2004 |

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| **Credit Lyonnais Securities**, Seoul, Korea Summer Associate, Equity Research – Technology Group  | Summer 2002 |

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| **Shinyoung Securities Co., Ltd.,** Seoul, Korea Investment Consultant, Sales Department | 1999 – 2000 |

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| **Daewoo Co., Ltd.,** Seoul, Korea Commodity Trader, Petrochemical Raw Materials Team | 1997 -1999 |

**ACADEMIC HONORS**

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| **Pennsylvania State University** | W. Edward and Kay M. Hastings Graduate Scholarship (2008)J. Kenneth and Nancy N. Jones Graduate Scholarship (2006-2008)G. Kenneth Nelson Scholarship (2006-2007)W. Edward and Kay M. Hastings Graduate Scholarship (2005-2006) |
| **Columbia Business School** | Dean’s List in Fall 2002 and Spring 2003 |