

Hoyoung Kim

Soules College of Business
The University of Texas at Tyler
3900 University Blvd. Tyler, TX 75799

Email: hoyoungkim@uttyler.edu
Phone: (903) 565-6492

EMPLOYMENT

Assistant Professor of Accounting	Fall 2021 – Present
Soules College of Business, The University of Texas at Tyler	
Instructor/Research Assistant	Fall 2016 – Spring 2021
College of Business Administration, Kent State University	

EDUCATION

Doctor of Philosophy in Business Administration – Accounting	
College of Business Administration, Kent State University	
Dissertation: The Effect of Political Uncertainty and Strategies on Cost Structure Decisions	
Graduated: August 2021	Kent, OH
Master of Business Administration – Research Option	
Lumpkin School of Business, Eastern Illinois University	
Graduated: May 2016	Charleston, IL
Bachelor of Science in Business Administration – Accounting	
Lumpkin School of Business, Eastern Illinois University	
Magna Cum Laude, Dean's List	
Graduated: August 2014	Charleston, IL

RESEARCH INTERESTS

Cost Management, Financial Reporting and Disclosure, Political Connections, Supply Chain Contracts, Corporate Social Responsibility

PUBLICATIONS

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- Laksmana, I., Harjoto, M.A., **Kim, H.** 2023. Managing disclosure of political risk: The case of socially responsible firms. *Journal of Business Research*, 154, p.113366. (SCOB Journal list A+)
- Kim, H.** and Harjoto, M.A. 2023. Economic policy uncertainty and cost rigidity: the moderating effects of government contracts and political connections. *Journal of Applied Accounting Research*. (SCOB Journal list A)
- Kim, H.** and Harjoto, M.A., Laksmana, I. 2025. Does political risk disclosure signal CEO overconfidence, cost structure choice, and firm performance? *Review of Accounting and Finance*. (SCOB Journal list A)

UNDER REVIEW

Fang, S., Khavis, J., **Kim, H.** Working paper. Looking Through the GlassDoor: Enhanced Workplace Transparency and Corporate Resource Allocation. Revise & Resubmit at *Contemporary Accounting Research* (SCOB Journal list A+)

Harjoto, M. A., Laksmana, I., **Kim, H.** Working paper. The Relationship between Corporate Lobbying and Political Risk Disclosure: Discourse Ethics and Cognitive Moral Dissonance Theories. Revise & Resubmit at *British Journal of Management* (SCOB Journal list A+)

WORK IN PROGRESS

“Managing breakups: Supply chain relationship termination” with Shunlan Fang

“The effect of corporate life cycle on accounting conservatism” with Pervaiz Alam

“Stock repurchase decision and claims of primary stakeholders” with Pervaiz Alam, Justyna Skomra

SEMINAR/CONFERENCE PRESENTATIONS

Looking Through the GlassDoor: Enhanced Workplace Transparency and Corporate Resource Allocation

- Accepted at 2025 AAA Annual Meeting, Chicago, IL.
- Accounting Education and Research Forum in 2025, Tyler, TX

Does Political Risk Disclosure Signal CEO Overconfidence, Cost Structure Choice, and Future Performance?

- 2024 AAA Annual Meeting, Washington D.C.

The relationship between corporate lobbying and political risk disclosure: Discourse ethics and cognitive moral dissonance theories

- University College Dublin (UCD), Dublin, Ireland,
- 2023 American Accounting Association (AAA) Annual Meeting, Denver, CO

Managing disclosure of political risk: The case of socially responsible firms

- 2022 AAA Annual Meeting, San Diego, CA, 2022,
- Accounting Education and Research Forum in 2023, Tyler, TX

Does political risk disclosure signal CEO overconfidence, cost structure choice, and future performance?

- Kent State University in 2021, Kent, OH

Managing breakups: Supply chain relationship termination

- Accounting Education and Research Forum in 2022, Tyler
- 2019 AAA Annual Meeting, San Francisco, CA
- 2019 AAA Ohio Region Meeting, Columbus, OH
- Kent State University in 2018, Kent, OH

The effect of corporate life cycle on accounting conservatism

- 2018 AAA Annual Meeting, Washington DC
- 2018 AAA Ohio Region Meeting, Cleveland, OH
- Kent State University in 2017, Kent, OH

CONFERENCES PARTICIPATIONS

- 2025 AAA Annual Meeting, Chicago, IL. (Scheduled)
Accounting Education and Research Forum, Tyler, TX

Last update – May, 2025

- 2024 AAA Annual Meeting, Washington D.C.
Accounting Education and Research Forum, Tyler, TX
- 2023 AAA Annual Meeting, Denver, CO
Accounting Education and Research Forum, Tyler, TX
- 2022 AAA Annual Meeting, San Diego, CA
Accounting Education and Research Forum, Tyler, TX
- 2021 AAA /EY New Faculty Consortium
AAA Management Accounting Section/Institute of Management Accountants Teaching Case Conference
- 2020 AAA Virtual Annual Meeting
AAA /Deloitte Foundation/J. Michael Cook Doctoral Consortium PhD Student Symposium on Financial Market Policy Developments and Research at the University of Texas at Austin, McCombs School of Business
- 2019 AAA Financial Accounting and Reporting Section (FARS) Mid-Year Meeting and Doctoral Consortium
AAA Annual Meeting
AAA Ohio Region Meeting
- 2018 AAA Annual Meeting
AAA Ohio Region Meeting

OTHER ACADEMIC SERVICES

Conference Reviewer/Discussant/Moderator

- 2024 AAA Annual Meeting
- 2023 AAA Annual Meeting
- 2022 AAA Annual Meeting
- 2021 Textbook Reviewer: Cost Accounting: With Integrated Data Analytics, 1st Edition, Wiley
- 2020 AAA Annual Meeting, AAA Ohio Region Meeting
- 2019 AAA Annual Meeting, AAA Ohio Region Meeting

Ad hoc Journal Reviewer

Journal of Business Ethics, Journal of Business Research, Journal of Applied Accounting Research, Journal of International Financial Management and Accounting, Review of Quantitative Finance and Accounting

TEACHING INTERESTS

Managerial/Cost Accounting, Data Analytics

TEACHING

The University of Texas at Tyler

- Fall 2024 ACCT2302 Principles of Managerial Accounting (4.52/5.00)
ACCT3315 Cost Accounting (4.58/5.00)
ACCT5364 Advanced Cost Accounting and Decision Analytics (4.42/5.00)
- Summer 2024 ACCT5320 Accounting for Management Control (4.52/5.00)
- Spring 2024 ACCT3315 Cost Accounting (4.67/5.00)
ACCT2302 Principles of Managerial Accounting (4.50/5.00)
ACCT5320 Accounting for Management Control (4.60/5.00)

Last update – May, 2025

- Fall 2023 ACCT3315 Cost Accounting (**4.85/5.00**)
ACCT2302 Principles of Managerial Accounting (**4.58/5.00**)
ACCT5320 Accounting for Management Control (**4.86/5.00**)
- Summer 2023 ACCT5320 Accounting for Management Control (**4.78/5.00**)
- Spring 2023 ACCT3315 Cost Accounting (**4.62/5.00**)
ACCT2302 Principles of Managerial Accounting (**3.76/5.00**)
- Fall 2022 ACCT5320 Accounting for Management Control (**4.73/5.00; 4.62/5.00**)
ACCT2302 Principles of Managerial Accounting (**4.60/5.00**)
- Summer 2022 ACCT5320 Accounting for Management Control (**4.55/5.00**)
- Spring 2022 ACCT5320 Accounting for Management Control (**4.69/5.00**)
ACCT2302 Principles of Managerial Accounting (**4.44/5.00**)
- Fall 2021 ACCT5320 Accounting for Management Control (**4.73/5.00**)
ACCT2302 Principles of Managerial Accounting (**4.78/5.00**)

Kent State University

- Spring 2021 ACCT33010 Cost Accounting (**4.60/5.00**)
- Fall 2020 ACCT33010 Cost Accounting (**4.39/5.00**)
- Fall 2019 ACCT33063 Cost Controls and Analysis for Management (**4.52/5.00**)
- Summer 2019 ACCT33010 Cost Accounting (**4.89/5.00**)

TEACHING ENHANCEMENT ACTIVITIES

-
- Association of College and University Educators (ACUE) Certificate
 - Teaching workshops offered by UT Tyler Office of Digital Learning
 - AAA Teaching Webinars about Data Analysis
 - Management Accounting Section/Institute of Management Accountants Teaching Case Conference (Fall 2021)

INSTITUTIONAL SERVICES

-
- College Governance Committee (Spring 2024 – present)
 - Department Chair Search Committee (Spring 2024)
 - Student Awards and Scholarship Committee (Fall 2023 – Spring 2024)
 - Coordinator of Signature Student Task Force (Fall 2023 – present)
 - Faculty Search Committee for Accounting (Summer 2023)
 - Internal Exam Task Force for Graduate Students (Spring 2023 – Spring 2024)
 - Faculty Search Committee for Business Law (Summer 2022)
 - Departmental Promotion Committee (Fall 2021)
 - Faculty Moderator at Career Success Conference (Fall 2022, Fall 2023)

HONORS/AWARDS

University of Texas at Tyler

- 2024 Outstanding Reviewer AAA Annual Meeting Management Accounting Section

Kent State University

- 2020 AAA/Deloitte Foundation/J Michael Cook 2020 Doctoral Consortium Fellowship
- 2019 AAA FARS Doctoral Consortium Fellowship
William Stevens Scholarship

The Graduate Student Senate Domestic Travel Award
 AAA Ohio Region Meeting PhD Student Travel Support Scholarship

- 2016 – 2021 Graduate Assistantship

Eastern Illinois University

- 2014 – 2016 Graduate Assistantship, William Travel Grant
- 2012 – 2014 Magna Cum Laude, Eulalee Anderson Scholarship
 Undergraduate International Excellence Award (Fall 2012 to Spring 2014)
 Dean's List (Fall 2012 to Spring 2014)

SUMMARY OF SKILLS

- SAS, STATA, Python, Tableau, SQL, Microsoft Offices
- Language: English and Korean

OTHER ACTIVITIES

- Member of American Accounting Association (AAA)
- Member of American Accounting Association (AAA) Management Accounting Section (MAS)
- Member of Institute of Management Accountants (IMA)
- Member of Korean-American Accounting Professors Association (KAAPA)
- Secretary/Treasurer of Doctoral Student of Management Association (DSMA) (2017-2018)
- Beta Alpha Psi (BAP), Beta Gamma Sigma (BGS)