

Jiwoo Ryou, Ph.D.

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Department of Accounting
John Chambers College of Business and Economics
West Virginia University
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Academic Positions

West Virginia University,	Accounting Ph.D. Program Coordinator,	July 2023 - Present
	Associate Professor,	May 2023 – Present
	Assistant Professor,	August 2020 – May 2023
The University of Texas Rio Grande Valley	Assistant Professor,	August 2014 – July 2020

Education

The University of Memphis, Fogelman College of Business & Economics, Memphis, TN	
Ph.D. in Business Administration, Concentration: Accounting	Summer 2014
Oklahoma State University, Spears School of Business, Stillwater, OK	
Master of Science in Accounting	May 2010
Chung-Ang University, Seoul, Rep. of Korea	
BBA in Business Administration & Accounting (Dual Degree)	August 2006

Research

Publication

Ryou, J.W., Callahan, C.M., Plecnik, J., 2024. Do competitive markets encourage tax aggressiveness? *Advances in Accounting* 66 September: 100702.

Ryou, J.W., Griffin, P.A. and Hong, H.A., 2022. Proprietary costs: Why do R&D-active firms choose single-lender financing? *The Accounting Review* 97(6): 263-296.

Ryou, J.W., Hong, H.A., and Srivastava, A. 2022. Financial Statement Comparability and Corporate Tax Strategy. *European Accounting Review* 1-28.

Ryou, J.W., Tsang, A. and Wang, K.T., 2022. Product market competition and voluntary corporate social responsibility disclosures. *Contemporary Accounting Research* 39(2): 1215-1259

[Winner of the 7th World Business Ethics Forum **Best Paper Award**, 2019]

Ryou, J.W. with Hong, H.A., and Srivastava, A. 2021. Lender Monitoring and the Efficacy of Managerial Risk-Taking Incentives. *The Accounting Review* 96(4): 315-339

[Winner of the European Financial Management Association **Best Paper Award**, 2017]

Ryou, J.W. with Chen, Z., Hong, H.A., Kim, J.B. 2021. Information Processing Costs and Corporate Tax Aggressiveness: Evidence from the SEC's XBRL Mandate. *Journal of Accounting and Public Policy* 40(2): 1068822

Ryou, J.W. with Griffin, P.A., Hong, H.A., Liu, Y. 2021. The dark side of CEO social capital: Evidence from real earnings management and future operating performance. *Journal of Corporate Finance* 68: 101920

Ryou, J.W. with Kim, I., and Yang, R. 2020. The Color of Shareholders' Money: Institutional Shareholders' Political Values and Corporate Environmental Disclosure. *Journal of Corporate Finance* 64: 101704

Ryou, J.W. with Brook, M., Stephanie, H., and Njoroge, P. 2020. Does the Presence of a General Counsel in Top Management Affect Audit Effort and Audit Outcomes? *Accounting Horizons* 34 (3): 39-59

Ryou, J.W. with Hong, H.A. and Lobo, G.J. 2019. Financial Market Development and Firm Investment in Tax Avoidance: Evidence from Credit Default Swap Market. *Journal of Banking & Finance* 107: 105608

Ryou, J.W. with Griffin, P.A. and Hong, H.A. 2018. Corporate innovative efficiency: Evidence of effects on credit ratings. *Journal of Corporate Finance* 51: 352-373.

Under-Review & Revise and Resubmit

“Mandatory disclosure and acquisition: Evidence from material contract redactions” with Paul Griffin (*University of California, Davis*), Hyun A Hong (*University of California, Riverside*) and Kyungran Lee (*The University of Hong Kong*) Revise and Resubmit at *The Accounting Review*

“Does Free Speech Law Contribute to Voluntary Corporate Social Responsibility Disclosure? Empirical Evidence” with Paul Griffin (*University of California, Davis*), Hyun A Hong (*University of California, Riverside*), Boo Chun Jung (*University of Hawaii*), and Katie Moon (*University of Colorado Boulder*) Revise and Resubmit at *The Accounting Review*

“Dual-Class Shares, Corporate Innovation, and the Life Cycle of Firms: International Evidence” with Julian Atanassov (*University of Nebraska - Lincoln*), Hyun A Hong (*University of California, Riverside*), and Ivalina Kalcheva (*University of Texas San Antonio*) Revise and Resubmit at *Journal of Banking & Finance*

“Tech Trailblazers: How Chief Technology Officers Elevate Corporate Innovation Efficiency?” with Rong Yang (*Rochester Institute of Technology*) and Autumn Zheng (*West Virginia University*) Under the 2nd round review at *Journal of Business Research*

“Does Climate Risk Influence Analyst Forecast Accuracy?” with Incheol Kim (*University of Texas Rio Grande Valley*) and Suin Lee (*University of Texas Rio Grande Valley*) Revise and Resubmit at *Journal of Financial Stability*

Working Papers

“Free Speech, the Right to Petition, and Corporate Innovation” with Paul Griffin (*University of California, Davis*), Hyun A Hong (*University of California, Riverside*) and Boochun Jung (*University of Hawaii*) revising for submission to ***Journal Accounting Research***

“Product Market Power and Technological Innovation” with Hyun A Hong (*University of California, Riverside*) and Xiao-Jun Zhang (*University of California, Berkeley*) revising for submission to ***Journal of Corporate Finance***

“Institutional Investor Political Orientation and Tax Avoidance” with James Plecnik (*Loyola Marymount University*) and Zining Li (*Loyola Marymount University*) revising for submission to ***Contemporary Accounting Research***

“Derivative Use: Real Earnings Management and Manager Ability” with Carolyn M. Callahan (*University of Louisville*), and Stephanie Hairston (*Georgia Southern University*) revising for submission to ***Accounting Horizons***

“The Spillover Effect of Cyber-Attacks: Evidence from Auditor Switches and Audit Fees” with Evisa Bogdani (*Northeastern University*) and Romina Rakipi (*West Virginia University*)

“A Test of Classic Mechanisms Used to Mitigate Manager-Shareholder Agency Conflicts” with Hyun A Hong (*University of California, Riverside*), and Anup Srivastava (*University of Calgary*)

“Mispricing of Really Dirty Surplus and the Trading Behavior of Short Sellers” with Paul Griffin (*University of California, Davis*) and Hyun A Hong (*University of California, Riverside*)

“CEO Empathy & Mergers and Acquisitions Activity” with Rolando Sanchez (*University of Texas Rio Grande Valley*) and Rong Yang (*Rochester Institute of Technology*)

Works in Progress

“Free Speech Law and Firm Valuation” with Paul Griffin (*University of California, Davis*), Hyun A Hong (*University of California, Riverside*), and Paul Zarowin (*New York University*)

“A New Channel of Information and Financing” with Hyun A Hong (*University of California, Riverside*) and Katie Moon (*University of Colorado Boulder*)

“Mispricing and Financing” with Hyun A Hong (*University of California, Riverside*) and Siew Hong Teoh (*University of California, Irvine*)

“Free Speech Law and Private Financing” with Hoyoun Kyung (*University of Missouri*)

Press Coverage

Ji Woo Ryou, Jeff Chen, Hyun A Hong, and Jeong-Bon Kim. Information Processing Costs and Corporate Tax Aggressiveness: Evidence from the SEC's XBRL Mandate. THE CLS BLUE SKY BLOG; COLUMBIA LAW SCHOOL. (May 2016):

clsbluesky.law.columbia.edu/2016/05/03/information-processing-costs-and-corporate-tax-aggressiveness-evidence-from-the-secs-xbrl-mandate/

Invited Presentations

- 2024 Syracuse University, EFMA Annual Meeting, AAA Annual Meeting, University of North Carolina at Greensboro (Scheduled), University of Texas Rio Grande Valley (Expected)
- 2023 AAA Annual Meeting, Chang-Ang University, Korea Advanced Institute of Science & Technology, AAA Financial Reporting Section Midyear Meeting, AAA International Section Midyear Meeting
- 2022 AAA Annual Meeting, Eastern Finance Association Annual Meeting, AAA International Section Midyear Meeting, University of Memphis
- 2021 AAA Annual Meeting, University of Memphis
- 2020 AAA Annual Meeting
- 2019 AAA Annual Meeting, FMA Annual Meeting, Baylor University, Kent State University, West Virginia University, Southwestern Finance Association Annual Meeting, Midwest Finance Association Annual Meeting, Hawai'i Accounting Research Conference
- 2018 AAA Annual Meeting, FMA Annual Meeting, Temple Accounting Conference
AAA Financial Reporting Section Midyear Meeting
- 2017 AAA Annual Meeting, EFMA Annual Meeting
- 2016 AAA Annual Meeting
- 2015 AAA Annual Meeting, Conference on Convergence of Financial and Managerial Accounting Research, AAA Audit Midyear Meeting
- 2014 AAA Annual Meeting, AAA Accounting Ph.D. Rookie Recruiting and Research Camp
- 2013 AAA Annual Meeting

Other Conference Participations

2024 AAA Annual Meeting, EFMA Annual Meeting
2023 AAA Annual Meeting: Moderator
2022 AAA Annual Meeting: Discussant
2022 Eastern Finance Association Annual Meeting: Session Chair, and Discussant
2022 AAA Financial Reporting Section Midyear Meeting
2021 AAA Annual Meeting: Presenter: Discussant
2017 EFMA Annual Meeting
2016 10th Annual Bauer Accounting Research Symposium
2016 AAA Financial Reporting Section Midyear Meeting
2015 AAA 2015 New Faculty Consortium
2014 Mid-South Doctoral Consortium
2014 AAA Financial Reporting Section Midyear Meeting and Doctoral Consortium
2013 Mid-South Doctoral Consortium
2013 AAA Annual Meeting: Moderator
2013 AAA Southeast Region Meeting
2013 AAA International Accounting Section Midyear Meeting and Doctoral Consortium
2012 AAA Annual Meeting

AWARDS AND HONORS

AAA MAS Excellence in Reviewing Award 2024
College Award of Distinction Research, 2022
Best Paper award at the annual meeting of The 7th World Business Ethics Forum, 2019
Best Paper award at the annual meeting of European Financial Management Association, 2017
Deloitte Foundation/FSA Faculty Consortium, 2021
AAA FARS Excellence in Reviewing Award 2020
AAA FARS Research Scholarship 2016
AAA New Faculty Consortium Fellow, 2015
AAA FARS Doctoral Consortium Fellow, 2013
AAA IAS Doctoral Consortium Fellow, 2012
Kimmelman Scholars Program Fund Scholarship, 2012
ConocoPhillips Scholarship for academic excellence, 2008
The Dean's List (Chung-Ang University), 2007
CAU scholarships for academic excellence, 2006, 2004, 2000, 1999

Teaching

Interests

Financial Accounting, Advanced Accounting, Cost Accounting, Financial Statement Analysis, and International Accounting

Experience

West Virginia University

Undergraduate Program: Intermediate Accounting I (Fall 2020-Fall 2024)

Ph.D. Program: Archival Accounting Research Seminar (Fall 2021, Fall 2024)

Ph.D. Program: Accounting Research Method (Fall 2023)

DBA Program: Archival Accounting Research Seminar (Spring 2024)

The University of Texas Rio Grande Valley

Undergraduate Program: Advanced Accounting (Fall 2014-Summer 2018)

Undergraduate Program: Intermediate Accounting I (Summer 2017-Summer 2019)

Undergraduate Program: International Accounting (Spring 2015)

Master of Accounting Program: Accounting Theory (Fall 2015-Spring 2018)

Master of Accounting Program: Advanced Financial Accounting (Fall 2018 - Fall 2019)

MBA Program: Financial and Managerial Accounting (Fall 2014, Summer 2015)

Ph.D. Program: Corporate Governance (Spring 2019)

The University of Memphis

Undergraduate Program: Cost Accounting (Spring 2013)

Teaching Assistant: Intermediate Accounting I (Spring 2013)

Teaching Assistant: Financial Accounting (Fall 2012)

Teaching Assistant: Accounting Information System (Spring 2012)

Oklahoma State University,

Teaching Assistant: Managerial Accounting (Fall 2009)

Professional Service Activities

American Accounting Association IAS Program committee Co-chair: 2024- Present

American Accounting Association IAS Communication Co-director: 2023-Present

American Accounting Association IAS Program Committee: 2022-2024

American Accounting Association FARS Scholarship Committee: 2022- Present

Associate Editor at Asian Review of Accounting: 2023- Present

Editorial Board at Asian Review of Accounting: 2021-- Present

Ad hoc Reviewer at Contemporary Accounting Research: 2022

Ad hoc Reviewer at AUDITING: A Journal of Practice & Theory: 2021

Ad hoc Reviewer at Journal of Banking & Finance: 2021

Ad hoc Reviewer at British Journal of Management: 2022, 2023

Ad hoc Reviewer at International Journal of Auditing: 2021, 2022

Ad hoc Reviewer at International Journal of the Economics of Business: 2021

Ad hoc Reviewer at Emerging Markets Finance and Trade: 2020

Ad hoc Reviewer at Asian Review of Accounting: 2014-2020

Ad hoc Reviewer at 2017 CAAA Annual Meeting

Ad hoc Reviewer at AAA Annual Meeting, FARS, and IAS Midyear Meetings 2013-- Present