

Jung Koo Kang

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ACADEMIC POSITIONS

Harvard University	Boston, Massachusetts USA
Assistant Professor of Business Administration	July 2021 - Present
Faculty Affiliate, Digital Value Lab	July 2022 - Present

EDUCATION

University of Southern California	Los Angeles, California USA
Ph.D., Accounting	2021
University of Minnesota	Minneapolis, Minnesota USA
M.S., Statistics	2016
Korea University	Seoul, South Korea
B.B.A., Business Administration	2007

RESEARCH INTERESTS

Financial Technology and Innovation; Alternative Data; Debt Contracting; Financial Intermediation

PUBLICATIONS

"Gone with the Big Data: Institutional Lender Demand for Private Information"

- *Journal of Accounting and Economics*, 2024, 77(2-3): 101663
- Dissertation

"Client Concerns about Information Spillovers from Sharing Audit Partners" with Clive Lennox and Vivek Pandey

- *Journal of Accounting and Economics*, 2022, 73 (1): 101434

"Regulatory Treatment of Changes in Fair Value and the Composition of Banks' Investment Portfolios" with Michael Iselin and Joshua Madsen

- *Journal of Financial Reporting*, 2022, 7(1): 123-143

"The Harmonization of Lending Standards within Banks through Mandated Loan-Level Transparency" with Maria Loumioti and Regina Wittenberg-Moerman

- *Journal of Accounting and Economics*, 2021, 72 (1): 101386

"The Firm Next Door: Using Satellite Images to Study Local Information Advantage" with Lorien Stice-Lawrence and Forester Wong

- *Journal of Accounting Research*, 2021, 59 (2): 713–750
- Presented at the 2020 *Journal of Accounting Research* conference: Current Topics in Accounting Research by Emerging Scholars

"CDS Trading and Nonrelationship Lending Dynamics" with Christopher Williams and Regina Wittenberg-Moerman

- *Review of Accounting Studies*, 2021, 26 (1): 258–292

WORKING PAPERS

"Digital Lending and Financial Wellbeing: Through the Lens of Mobile Phone Data" with A.J. Chen, Omri Even-Tov and Regina Wittenberg-Moerman

- Revising for 2nd round submission to *The Accounting Review*

"Data-Driven Technologies and the Local Information Advantages in Small Business Lending" with Wilbur Chen and Aditya Mohan

"Fresh Look at Contracts: The Role of New Loan Officers in Renegotiation Outcomes" with Jessie Cheong and Regina Wittenberg-Moerman

WORK IN PROGRESS

"Information Design in Digital Lending" with Suraj Srinivasan

"Anatomy of Digital Monitoring" with Xiaoyan Jiang, Jim Omartian, Jun Yoon and Regina Wittenberg-Moerman

"Client Facing Technologies and Information Production in Banks" with Wilbur Chen and Sehwa Kim

"From Local Ties to Digital Insights" with V. G. Narayanan

NON-PEER-REVIEWED PUBLICATIONS

Kang, J. 2011. The Effect of IFRS Adoption on Korean Banking Industry: From a Credit Risk Perspective. *National Information and Credit Evaluation* 1: 4-24.

Kang, J. 2012. Emerging Counterparty Risk from Derivative Trading of Commercial Banks in Korea. *National Information and Credit Evaluation* 1: 13-28.

CASES, NOTES, AND OTHER TEACHING MATERIALS

"Wemade: (Re)Establishing Trust in Blockchain Games" with Charlies Wang, David Allen, and Kwangmoon So. Harvard Business School Case.

"Silicon Valley Bank: Gone in 36 Hours" with Krishina Palepu, Charlies Wang and David Lane. Harvard Business School Case 124-001.

"Crash Tutorial on Cash Flow Statement for MBA Students: Indirect and Direct Method" Harvard Business School Publishing 124-716.

"Crash Tutorial on Cash Flow Statements for MBA Students: Categories of Cash Flow Activities" Harvard Business School Publishing 124-715.

"Accounting for Loan Losses at JPMorgan Chase: Predicting Credit Costs" with Jonas Heese and James Weber. Harvard Business School Case 123-042.

"Accounting for Loan Losses at JPMorgan Chase: Predicting Credit Costs" with Jonas Heese. Harvard Business School Teaching Note 124-039.

"Revenue Recognition at Stride Funding: Making Sense of Revenue for a Fintech Startup" with Paul Healy. Harvard Business School Case 124-015.

"Revenue Recognition at Stride Funding: Making Sense of Revenue for a Fintech Startup" with Paul Healy. Harvard Business School Teaching Note 124-058.

TEACHING EXPERIENCE

Harvard University

Financial Reporting and Control, MBA Required Curriculum 2021, 2023

University of Southern California

Introduction to Financial Accounting (Instructor, Teaching Assistant) 2019

University of Minnesota

Introduction to Probability and Statistics (Teaching Assistant) 2016

Introduction to Statistical Analysis (Teaching Assistant) 2015

WORKSHOP AND CONFERENCE PRESENTATIONS

Bocconi University (2023)

Boston College (2021)

Cornell University (2021)

CUHK-Shenzhen (2022)

Harvard Business School (2021, 2022, 2023, 2024)

Korea University – KAIST Joint Workshop (2022)

McGill University (2020, 2022)

Northwestern University (2021)

Rice University (2021)

Seoul National University (2022)

Singapore Management University (2021)

Texas A&M University (2021)

University of Michigan (2022)

University of Connecticut (2021)

University of Colorado (2021)

University of Rochester (2021)

University of Southern California (2017, 2018, 2019, 2020)

University of Utah (2021)

Yale University (2021)

AAA Annual Meeting (2018, 2020)

AAA Audit Midyear Meeting (2020)

AAA Western Meeting (2018, 2019)

CAAA Annual Meeting (2019)

FARS Midyear Meeting (2024)

Haskayne and Fox Accounting Conference (2024, presenter/discussant)

HBS Faculty Research Symposium (2023)

HBS IMO Conference (2023)

HBS Junior Faculty Research Seminar (2022, 2024)

Hong Kong Polytechnic University Accounting Research Conference (2023)

IMS/HBS Data Science Conference (2022)

KAAPA Webinar (2023)

KAA Conference (2022)

KAAPA PhD Research Conference (2022)

Kellogg Accounting Conference (2024 discussant scheduled)
 LBS Trans-Atlantic Doctoral Conference (2019 presenter/discussant)
 NUS Accounting Symposium (2024)
 St. Louis Fed and Indiana University Workshop on Financial Institutions (2021)
 University of Toronto Rotman Accounting Research Conference (2022)

CONFERENCE PARTICIPATIONS (by invitation)

Journal of Accounting & Economics Conference (2020)
 Journal of Accounting Research Conference (2020)
 Review of Accounting Studies Conference (2020)
 Contemporary Accounting Research Conference (2023)
 PCAOB/The Accounting Review Conference (2019)
 HBS IMO Conference (2022)
 Columbia Junior Accounting Faculty Conference (2023)
 St. Louis Fed and Indiana University Workshop on Financial Institutions (2022)
 USC/UCLA/UCI/UCSD Joint Conference (2017, 2018, 2020)

SERVICE ACTIVITIES

Co-Organizer: HBS Accounting and Management Unit Workshop Series	2022-2024
Co-Organizer: HBS Information, Markets, and Organization Conference	2022-2023

Reviewer Service: The Accounting Review, The Journal of Accounting and Economics, The Journal of Accounting Research, Review of Accounting Studies, Management Science; Journal of Corporate Finance; MIT Asia Conference; Hawaii Accounting Research Conference; AAA Annual Meeting; FARS Midyear Meeting; AAA Western Region Meeting; CAAA Annual Meeting

HONORS AND AWARDS

FARS Excellence in Reviewing Award	2022
Doctoral Fellowship, USC Marshall School of Business	2016- 2021
Ph.D. Outstanding Researcher Award, USC Marshall School of Business	2020
Global Branding Center Fellowship, USC Marshall School of Business	2020
John N. Quiring Fellowship in Statistics, The School of Statistics, University of Minnesota	2015
KUBS Scholarship, Korea University Business School	2005
Honors Scholarship, Korea University Business School	2005
Mirae Asset Foundation Scholarship	2001

PROFESSIONAL EXPERIENCE

ING Bank N.V., Corporate & FI Lending, Manager, Seoul, South Korea	2012-2014
National Information and Credit Evaluation, FI Ratings, Credit Rating Analyst, Seoul, Korea	2010-2012
KPMG, Banking and Finance, Auditor, Seoul, South Korea	2007-2009
U.S. Army (EUSA), 20 th Support Group, KATUSA, Waegwan, South Korea	2002-2004

PROFESSIONAL CERTIFICATIONS

CFA, Chartered Financial Analyst	2012
KICPA, Korean Institute of Certified Public Accountants	2005

OTHER INFORMATION

Interests: Tennis, Swimming and Golf