

Hye Sun Chang

ACADEMIC EXPERIENCE

Singapore Management University	
Associate Professor (Education)	Jul 2024-Present
Assistant Professor (Education)	Jan 2024-Jun 2024
Assistant Professor	Jul 2015-Dec 2023

EDUCATION

University of Illinois at Urbana-Champaign

Ph.D. in Accounting

University of Illinois at Urbana-Champaign

Masters of Accountancy

Yonsei University in Seoul, Korea

Bachelors of Business Administration

RESEARCH INTERESTS

Derivatives, Financial Analysts, Corporate Disclosures, and Financial Reporting Quality

PUBLICATION

Chang, H. 2026. Discussion of “CSR and Negative Corporate Events: The Moderating Role of Managerial Overconfidence” (by Hsuan-Lien Chu, She-Chih Chiu, and Albert Tsang). *The International Journal of Accounting*, forthcoming.

Campbell, J., Cao, S., Chang, H., Chiorean, R. 2023. The Implications of Firms’ Derivatives Use on the Frequency and Usefulness of Management Earnings Forecasts. *Contemporary Accounting Research* 40(4): 2409-2445.

Bhattacharya, N., Chang, H., Chiorean, R. 2023. Regulatory Interventions in Response to Non-Compliance with Mandatory Derivatives Disclosure Rules. *Review of Accounting Studies* 28(4): 2196-2232.

Chang, H., Donohoe, M., Sougiannis, T. 2016. Do Analysts Understand the Economic and Reporting Complexities of Derivatives? *Journal of Accounting and Economics* 61(2-3): 584-604.

SOCIAL IMPACT

Submitted a formal comment letter to the International Accounting Standards Board (IASB) on IFRS 9 – Risk Mitigation Accounting, leveraging research expertise in risk management to provide academic input that informs the development of international financial reporting standards.

WORKING PAPERS

1. Who Gains from Transparency? Contract-Level Disclosures and Disclosure Processing Costs (with Sean Cao and Yongtae Kim). R&R at Accounting, Organizations and Society.
2. Derivatives Use and Inventory Management (with Raluca Chiorean and Mikhail Pevzner)

- 3. Why Do Analysts Misjudge the Earnings Implications of Financial Derivatives? (with Michael Donohoe and Theodore Sougiannis)
- 4. Credibility Benefits of Confessions: Evidence from Product Recalls (with Young Jun Cho, Guifeng Shi, and Holly Yang)
- 5. Implications of Societal Trust for CSR Disclosure Quality and CSR Performance: International Evidence (with Chee Yeow Lim and Gerald Lobo)
- 6. Firm Life Cycle and Detection of Accrual-based Earnings Manipulation (with Laura Li)
- 7. Heteroscedasticity in Discretionary Accrual Detection (with Laura Li and Feng Liang)

TEACHING INTERESTS

Financial Accounting and Reporting (Specializing in Hedge Accounting), Financial Statement Analysis, Valuation, and Data Analytics (R & Python)

TEACHING EXPERIENCE

Acct 111 Financial Accounting (Course Coordinator), SMU	Fall 2019-Present
Acct 334 Intermediate Financial Accounting, SMU	Spring 2019-Present
Acct 612 Corporate Reporting & Financial Analysis	Spring 2025-Present
Acct 642 Financial Statement Analysis, SMU	Fall 2022-Fall 2024
Acct 101 Financial Accounting, SMU	Spring 2016-Fall 2018
Accy 303 Accounting Institutions and Regulation, UIUC	Summer 2011 & 2010

ACADEMIC AWARDS AND GRANTS

SMU Teaching Excellence Award Nominee (Excellent Teacher Category)	2025
Singapore Ministry of Education Tier I Research Grant	Present
Singapore Ministry of Education Tier I Research Grant	2020-2022
Singapore Ministry of Education Tier I Research Grant (for Three Projects)	2017-2019
Teaching Excellence Award (Dean's List for Teaching Excellence both at School of Accountancy and LKCSB)	2017- 2025
Most Promising Researcher Award, Singapore Management University	2016
Richard D. and Anne Marie Irwin Fellowship	2014-2015
List of Teachers Ranked as Excellent by Their Students, University of Illinois at Urbana-Champaign	2011, 2010
University of Illinois Assistantship and University Fellowship	2009-2014
Dean's Honor List	
Yonsei University (Highest Honors)	2000-2002
University of Washington, Seattle (Exchange Student)	2003-2004

SERVICE

SMU Faculty Senator	Present
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Ad-hoc Reviewer for a Journal, <i>The Accounting Review, Review of Accounting Studies, Contemporary Accounting Research, and Accounting, Organizations and Society</i>	Present
The Editorial Review Board for a Journal, <i>The International Journal of Accounting</i>	2017-Present
Guest Editor for a journal, <i>The International Journal of Accounting</i>	2023-2024
Illinois International Accounting Symposium Doctoral Consortium	Jun 2024
Participating Faculty	
SMU Workshop Coordinator	Jul 2022- Jun 2024
Reviewer, SMU-SOAR Accounting Symposium	2015-2022
Reviewer, AAA Annual Meeting	2014-2024
Reviewer, EAA Annual Congress	2015-2024
Reviewer, Hawaii Accounting Research Conference	2022
Reviewer, FARS Midyear Meeting	2018, 2017, 2016

PRESENTATIONS

Hawaii Accounting Research Conference (Presenter, Discussant), Hawaii	Jan 2026
AAA Annual Meeting (Discussant), Chicago	Aug 2025
Korea Accounting Research Institute (KARI) Accounting and Sustainability Research Seminar (Presenter), Korea	May 2025
Yonsei University Workshop (Presenter)	Oct 2024
AAA Annual Meeting (Presenter), Washington, D.C.	Aug 2024
Illinois International Accounting Symposium (Discussant), Singapore	Jun 2024
EAA Annual Congress (Presenter), Bucharest	May 2024
Lehigh University Workshop (Presenter), Bethlehem	Apr 2023
EAA Annual Meeting (Presenter), Bergen	May 2022
Yonsei University Workshop (Presenter), Online	Aug 2021
Hawaii Accounting Research Conference (Discussant), Online	Jan 2020
Seoul National University Workshop (Presenter), Online	Aug 2020
AAA Annual Meeting (Presenter), San Francisco	Aug 2019
SMU Accounting Research Summer Camp (Presenter), Singapore	Jun 2019
EAA Annual Congress (Presenter), Cyprus	May 2019
AAA Annual Meeting (Discussant), Washington, D.C.	Aug 2018
Tsing Hua Workshop (Presenter), Beijing	Apr 2018
SMU Accounting Symposium (Presenter), Singapore	Dec 2017
SMU-NCCU Joint Conference (Presenter), Taiwan	Oct 2017
HKUST Workshop (Presenter), Hong Kong	Jan 2017
AAA Annual Meeting (Discussant), New York, NY	Aug 2016

Yonsei University Workshop (Presenter), Korea	Apr 2016
SMU-NTU-NUS Accounting Research Conference (Presenter), Singapore	Apr 2016
Yonsei University Workshop (Presenter), Korea	Oct 2015
Hankuk University of Foreign Studies Workshop (Presenter), Korea	Jun 2015
Singapore Management University Workshop (Presenter), Singapore	Feb 2015
National University of Singapore Workshop (Presenter), Singapore	Jan 2015
AAA Annual Meeting (Presenter), Anaheim, CA	Aug 2013

PROFESSIONAL CERTIFICATION

Certified Public Accountant (CPA), State of Delaware (Inactive)	2007-Present
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