

## Hye Sun Chang

### ACADEMIC EXPERIENCE

---

Singapore Management University

Assistant Professor (Education)

Jan 2024-Present

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 disclosure, and earnings quality

### PUBLICATION

---

1. Chang, H., Donohoe, M., Sougiannis, T., 2016. Do Analysts Understand the Economic and Reporting Complexities of Derivatives? *Journal of Accounting and Economics* 61, 584-604.
2. Bhattacharya, N., Chang, H., Chiorean, R., Regulatory Interventions in Response to Non-Compliance with Mandatory Derivatives Disclosure Rules. 2023. *Review of Accounting Studies* 28 (4), 2196-2232.
3. Campbell, J., Cao, S., Chang, H., Chiorean, R., The Implications of Firms' Derivatives Use on the Frequency and Usefulness of Management Earnings Forecasts. 2023. *Contemporary Accounting Research* 40 (4), 2409-2445.

### WORKING PAPERS

---

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

**TEACHING INTERESTS**


---

Financial accounting (specializing in hedge accounting), financial statement analysis, valuation, and data analytics (R & Python)

**TEACHING EXPERIENCE**


---

Acct 642 Financial Statement Analysis (Rating: 6.6/7.0)	Fall 2022-Present
Acct 111 Financial Accounting (Rating: 6.6/7.0),	Fall 2019-Present
Acct 334 Intermediate Financial Accounting (Rating: 7.0/7.0), Singapore Management University	
Acct 101 Financial Accounting (Rating: 6.6/7.0), Singapore Management University	Spring 2016-Fall 2018 Summer 2011 & 2010
Accy 303 Accounting Institutions and Regulation (Rating: 4.6/5.0), University of Illinois at Urbana-Champaign	

**ACADEMIC AWARDS AND GRANTS**


---

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)	2017- 2022
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**


---

Guest Editor for a journal, <i>The International Journal of Accounting</i>	Present
SMU Workshop Coordinator	Present
Ad-hoc Reviewer for a Journal, <i>The Accounting Review</i> , <i>Contemporary Accounting Research</i> and <i>Journal of Accounting, Auditing &amp; Finance</i>	Present
The Editorial Review Board for a Journal, <i>The International Journal of Accounting</i>	2017-Present
Reviewer, SMU-SOAR Accounting Symposium	2015-Present
Reviewer, Hawaii Accounting Research Conference	2022
Reviewer, FARS Midyear Meeting	2018, 2017, 2016
Paper Evaluator, The 21 <sup>st</sup> Illinois Audit Symposium	Sep, 2014

**PRESENTATIONS**


---

Lehigh University Workshop (Presenter), Bethlehem	Apr, 2023
European Association 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
American Association Annual Meeting (Presenter), San Francisco	Aug, 2019
SMU Accounting Research Summer Camp (Presenter), Singapore	Jun, 2019
European Association Annual Meeting (Presenter), Cyprus	May, 2019
American Association 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 Workhop (Presenter), Hong Kong	Jan, 2017
American Association 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
American Association Annual Meeting (Presenter), Anaheim, CA	Aug, 2013

**PROFESSIONAL CERTIFICATION**


---

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