

IL SUN (SUN) YOO

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ACADEMIC EMPLOYMENT

Singapore Management University	Singapore
Assistant Professor of Accounting	2026-Present
Lee Kong Chian Fellow	2026-Present
University of Hawaii at Manoa	Honolulu, HI
Assistant Professor of Accounting	2023-2026

EDUCATION

University of California, Irvine	Irvine, CA
Ph.D. in Accounting	2023
Master of Professional Accountancy	2018
Konkuk University	Seoul, Korea
B.A. in Business Administration	2011

RESEARCH INTERESTS

Accounting research related to (i) corporate disclosures and information intermediaries, (ii) emerging technologies, such as AI, and (iii) supply chains

PUBLICATIONS

FT Top 50 Journals

[P1] “The check is in the mail: Can disclosure reduce late payments to suppliers?” with Elizabeth Chuk and Ben Lourie

- *Management Science*, 2026, 72 (6): 4569-5489

[P2] “The unintended effects of the TCJA’s interest deduction limitation on the supply chain” with Terry Shevlin and Aruhn Venkat

- *Contemporary Accounting Research*, 2026, 43 (1): 341-369

[P3] “Freedom of expression protection and corporate concealment of bad news: Evidence from state anti-SLAPP laws” with Jimmy Lee, Shaphan Ng, and Liandong Zhang

- *Journal of Accounting Research*, 2026, 64 (1): 365-415

[P4] “When friends become foes: Disclosure decisions after failed M&A deals”

- *Contemporary Accounting Research*, 2025, 42 (4): 2550-2581

[P5] “MiFID II and the unbundling of analyst research from trading execution” with Ben Lourie and Devin Shanthikumar

- *Contemporary Accounting Research*, 2023, 40 (4): 2340-2372
- Presented at the 2021 *Contemporary Accounting Research* Conference

Peer Reviewed Non-FT Top 50 Journals

[P6] “Voluntary disclosure of workforce gender diversity” with Chuchu Liang, Ben Lourie, and Alex Nekrasov

- *Journal of Financial Reporting*, 2025, 10 (1): 101–125

[P7] “The impact of debt forbearance on borrowers’ financial behavior and labor outcomes: Evidence from student loans” with Ben Lourie and Alex Nekrasov

- *Finance Research Letters*, 2023, 57: 104265

WORKING PAPERS

[WP1] “Artificial intelligence and analyst productivity” with Devin Shanthikumar

- R&R at *Journal of Accounting Research*

[WP2] “Supply chain finance: An early empirical examination” with Elizabeth Chuk and Ben Lourie

- R&R at *Contemporary Accounting Research*

[WP3] “Tech industry growth and accounting labor supply: Evidence from local tech industry subsidies” with Ben Lourie and Shaphan Ng

[WP4] “Quiet investments: CEO overconfidence and capex guidance” with Abhishek Ramchandani

[WP5] “Detecting managerial dishonesty using AI-based measure of text–audio–video modal incongruence” with Minjae Koo, Siew Hong Teoh, and Meiling Zhao

HONOR & AWARDS

AAA FARS Excellence in Reviewing Award	2021, 2025
Deloitte Foundation Doctoral Fellowship Award	2022-2023
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellow	2022
Management Fellowship (High Pass on PhD Comprehensive Exam), UC Irvine	2020
Graduate Fellowship, UC Irvine	2018-2023
Dean’s Scholar Award (MPAc), UC Irvine	2018

PRESENTATION AND CONFERENCE PARTICIPATION P: presentation, D: discussion

2026: Analyst Research Conference at University of Notre Dame^P, Telfer Conference in Accounting, Auditing, and Accountability^P, Hawaii Accounting Research Conference

2025: AAA Annual Meeting^{P, D}, AAA MAS Midyear Meeting^P, Colorado Summer Accounting Research Conference, Hanyang Accounting Research Symposium^P, Singapore Management University^P, University of British Columbia^P

2024: AAA Spark Meeting^P, Academy of Behavioral Finance & Economics AI AGI Annual Conference^{P, D}, EY New Faculty Consortium, Hawaii Accounting Research Conference^D, Pennsylvania State University^P

2023: AAA FARS Midyear Meeting, FASB Faculty Program, Hawaii Accounting Research Conference

2022: AAA Annual Meeting^P, AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium, AAA Western Region Meeting^{P, D}, Chinese University of Hong Kong^P, Hawaii Accounting Research Conference^{P, D}, Hong Kong Baptist University^P, University of Hawaii^P

2021: AAA Annual Meeting^P, AAA Western Region Doctoral Student Faculty Interchange^P, AAA FARS Midyear Meeting, AAA FARS Doctoral Consortium, Contemporary Accounting Research Conference, USC/UCLA/UCI/UCSD Joint Conference

TEACHING

Instructor, University of Hawaii at Manoa 2023-2026

- Auditing and AIS Capstone Course (Average Evaluation Score: 4.5/5)
- Introduction to Financial Accounting (Average Evaluation Score: 4.5/5)

PUBLIC COMMENT LETTERS

Comment Letter on “Proposed ASU, Liabilities—Supplier Finance Programs (Subtopic 405-50)” with Elizabeth Chuk and Ben Lourie. Submitted to FASB on March 21, 2022

Comment Letter on “Supplier Finance Arrangements: Proposed Amendments to IAS 7 and IFRS 7” with Elizabeth Chuk and Ben Lourie. Submitted to IASB on March 28, 2022

ACADEMIC SERVICE

Journal Reviewer: Accounting, Organization, and Society; Contemporary Accounting Research; Journal of Banking and Finance; Review of Finance; The Accounting Review

Conference Reviewer: AAA FARS (Excellence in Reviewing Award in 2021 and 2025); AAA MAS; AAA Annual Meeting; AAA Spark Meeting; HARC

NON-ACADEMIC WORK EXPERIENCE

Hyundai Motor Group, Accountant, Seoul, Korea	2011-2015
Allianz Life Insurance, Intern, Seoul, Korea	2010
Republic of Korea Army, Gwacheon, Korea	2004-2006