

Kwan Hee Yoo, Ph.D., CPA

Professor Emeritus of Accounting

Office: LG-POSCO Business Bldg C508

Business School, Korea University, Seoul, Korea

Office Phone: 82-2-3290-2891

E-mail : khyoo@korea.ac.kr

Education

- Ph.D., Indiana University, 1985
- M.B.A., Indiana University, 1984
- B.A., Seoul National University, 1976

Expertise

Financial Accounting, Managerial Accounting, Management for Small Business

Current Teaching & Research Interests

Empirical Research in Financial Markets, Performance Evaluation,

Issues of Small Business, Activity Based Costing

Courses Taught

- Undergraduate: Financial Accounting, Intermediate Accounting, Cost & Managerial Accounting
- Graduate: Advanced Managerial Accounting, Financial Statement Analysis

Selected Publications

Dissertation

- "The Effects of Question Difficulty and Information Complexity in the Extraction of Data from an Information Presentation." Ph.D. Dissertation, Indiana University

Refereed Articles

- "An Examination of the Economic Rationality of Financial Analysis' Forecast of Earnings." *The Korean Economic Review*, Vol.3, 1987, pp.237-244
- "An Investigation of the Price Movements of the Korea Fund." *The Korean Economic Review*, Vol.4, 1988, pp.269-282
- "The Impact of Graphic Variance Reports on Budgetary Decisions." *Journal of Managerial Issues*, Vol.3, 2.1991, pp.239-250

- "An Empirical Study on the Information Content of Korean Securities Companies' Weekly Recommendations in Stock Investment." *The Journal of Korean Securities Association*, Vol.14, 1992, pp. 145-178
- "Knowledge Organization Problem of Prototype Approaches to Accounting Expert Systems." *Management Science of Korean Association of Management Science*, Vol.9, 2.1992, pp.157-185
- "A Study on the Key Success Factors of Just-in-time Relationship between the manufacturer and Supplier." *Korean Management Review*, Vol.23, 1994, pp.161-192
- "A Study on the Role of Accounting Information in Collective Bargaining in Korea." *Journal of Industrial Relations*, Vol.7, 1996, pp.91-120
- "The Current Status of Korean Small Business in Applying New Managerial Accounting Techniques." *The Korean Small Business Review*, Vol.19, 1.1997, pp.125-148
- "PERT and the Budgeting Process." *Accounting and Auditing Research*, Vol.3,1997, pp.219-233
- "The Methods of Operational Renovation for the Seoul Art Center." *The Cultural Economic Review*, Vol.2, 1.1999, pp.119-134
- "The Perceptual Differences between Internal Auditors and System Analysts in Designing Computerized Accounting Information Systems." *Accounting and Auditing Research*, Vol.36, 2000, pp.279-308
- "Analysis of Loan Decision Making Types Based on Carl Jung's Psychological Typology." *The Korean Small Business Review*, Vol.23, 2001, pp.55-76
- "KT Privatization, Corporate Governance and Fair Competition." *Industrial Organization Review*, Vol. 10, 2002, pp.127-150
- "A Comparative Study on the Financial Effect on the SBC Funding: Focused on the Financial Performance between Medium-sized and Small-sized Firms." *The Korean Small Business Review*, Vol.27, 2005, pp.205-223
- "Deriving Whale-curve Based on Activity-Based Costing System: W Bank Case." *Management Research*, Vol.138, 2005, pp.311-323
- "The Information Contents and Usefulness of Going Concern Opinion on the Stock Price of the Companies Listed on the KOSDAQ Market." *The Korean Small Business Review*, Vol.68, 2007, pp.1-18
- "Comparison of Performance Evaluation Systems between Korean and U.S. Army Officers: Some Applications to Employee Performance Assessment of Korean SMEs." *The Korean Small Business Review*, Vol.77, 2009, pp.157-183
- "The Effects of Management Forecast on Audit Fees and Audit Hours." *Accounting and Auditing Research*, Vol.54, 2012, pp.65-104
- "A Study on the Effects of Managerial Ability by DEA on Firm Performance." *The Journal of Management Accounting Review*, Vol.13,1. 2013, pp.165-200

- “A Study on the Effects of Global Financial Crisis on the Value Relevance of Non-Financial Information: Based on the Web Traffic of Internet Companies.” *The Journal of Accounting and Information System Research*, Vol.31,4. 2013, pp.25-56
- “Performance and Asymmetric Pay Performance Sensitivity.” *The Korean Management Review*, Vol.43,5. 2014, pp.1465-1504

Books

- Accounting Information Systems, Nanam Publishing Co., 1990
- Managerial Accounting, Nanam Publishing Co., 1992
- Global Financial War and Korean Defence, Bibong Publishing Co., 1993
- Managerial Accounting for Strategic Management, Pakyoung Publishing Co., 1998
- Introduction to Financial Accounting, Hongmoon Publishing Co., 1998
- Cost-Managerial Accounting, Hongmoon Publishing Co., 2000
- Financial Accounting, IFRS Edition, Hongmoon Publishing Co., 2009
- Accounting Restart, Business Map Publishing Co., 2010
- Accounting Restart II, Business Map Publishing Co., 2011

Editorial Boards

- Editor, The Cultural Economic Review, 1998-2000
- Editorial Board Member, Korean Management Review, 1996-1998
- Editorial Board Member, The Korean Small Business Review, 2002-2005
- Editor, The Korean Small Business Review, 2006

Academic Service and Appointments

- Korea University , School of Business
 - Professor of Accounting, 1996-2017
 - Associate Dean, 2002-2004
 - Director of the Advanced Management Program(AMP), 1997-2008
- Hanyang University , College of Commerce
 - Associate Professor of Accounting, 1989-1995
- University of South Carolina, College of Business Administration
 - Assistant Professor of Accounting, 1986-1989
- Indiana University, School of Business
 - Associate Instructor of Accounting, 1980-1985

Service & Professional Association Appointments and Assignments

- President of the Korean Academic Society of Business Administration, 2012
- Vice President of ICSB Korea, 2006-Current
- Chairperson of the Preparing Committee for 2009 ICSB World Conference in Seoul
- Member of Presidential Council of National Competitiveness, 2008-2010
- President of the Korean Association of Small Business Studies, 2007
- Commissioner, Securities & Futures Commission, Financial Supervisory Commission, 2001-2004
- Auto Forum Member, Hyundai Motor Company, 2000 – 2003
- Member, Financial Accounting Standards Board, 1997-2001
- Editorial Writer, Seoul Economic Daily Newspaper, 1995-2000
- Certified Public Accountant(CPA, State of Indiana, USA)