

Curriculum Vitae

Inho Suk

School Address:

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Education

Purdue University, Ph.D. in Management (Major: Accounting, Minor: Finance), 2006
University of Chicago, Master of Science in Statistics, 2001
University of Illinois at Urbana-Champaign, Master of Science in Economics, 2000
Korea University, Bachelor of Science in Business Administration (Major: Accounting), 1993

Academic History

Associate Professor of Accounting (with tenure), State University of New York at Buffalo, Buffalo, NY, 2014 – Present
International Joint Appointment Professor, Korea University Business School, Seoul, Korea, 2018 – Present
Assistant Professor of Accounting, State University of New York at Buffalo, Buffalo, NY, 2008 – 2014
Assistant Professor of Accounting, York University, Toronto, Canada, 2006 – 2008
Research Assistant and Teaching Assistant, Purdue University, West Lafayette, IN, 2001 – 2006

Research Interests

Voluntary disclosure; Earnings management around earnings thresholds; Corporate governance and accounting policy; Executive compensation and turnover; Accounting information and market microstructure; Behavioral theory and managerial behavior; Corporate legal risk management; The relation between product market and capital market; Bayesian model applications in capital market

Published Papers

“Does Sensationalism Affect Executive Compensation? Evidence from Pay Ratio Disclosure Reform” with Wonjae Chang, Michael Dambra, and Bryce Schonberger. *Journal of Accounting Research*, Forthcoming.

“Does Target Firm Insider Trading Signal the Target’s Synergy Potential in Mergers and Acquisitions?” with Mengmeng Wang. 2021, *Journal of Financial Economics*, 142 (3), 1155-1185.

“CEO Turnover and Accounting Earnings: The Role of Earnings Persistence” with William J. Kross and Seungwon Lee. 2021, *Management Science*, 67 (5), 3195-3218.

- “Capital Market Returns to New Product Development Success: Feedback Effects on Product Market Advertising” with Pradeep K. Chintagunta and Kyung M. Park. 2019, *Journal of Marketing Research* 56 (1), 37-56
- “CEO and Outside Director Equity Compensation: Substitutes or Complements for Management Earnings Forecasts?” with Hyungtae Kim, Byungjin Kwak, and Jaywon Lee. 2019, *European Accounting review* 28 (2), 371-393
- “CEO Inside Debt and Earnings Management” with Hariom Manchiraju and Sandip Dhole. 2017, *Journal of Accounting, Auditing & Finance* 31 (4), 515-550
- “Asymmetric Effects of Regulation FD on Management Earnings Forecasts” with Frank Heflin and William J. Kross. 2016, *The Accounting Review* 91 (1), 119-152
- “Fair Value Gains and Losses in Derivatives and CEO Compensation” with Hariom Manchiraju, Susan S. Hamlen, and, William J. Kross. 2016, *Journal of Accounting, Auditing & Finance* 31 (3), 311-338
- “Earnings Management and Myopic Marketing Management: Differential Metrics and Emphases”— Editorial Article. 2014, *Journal of Accounting and Marketing* 2 (3), 1-2
- “Marketing-Accounting-Finance Interface: The Role of Chief Marketing Officer”— Editorial Article. 2013, *Journal of Accounting and Marketing* 2 (1), 1-2
- “The Composition of Top Management with General Counsel and Voluntary Information Disclosure” with Byungjin Kwak and Byung T. Ro. 2012, *Journal of Accounting and Economics* 54 (1), 19-41
- “Does Regulation FD Work? Evidence from Analysts’ Reliance on Public Disclosure” with William J. Kross. 2012, *Journal of Accounting and Economics* 53 (1-2), 225-248
- “The Effect of Regulation FD on the Properties of Management Earnings Forecasts” with Frank Heflin and William J. Kross. 2012, *Journal of Accounting and Public Policy* 31 (2), 161-184
- “Consistency in Meeting or Beating the Market’s Expectations and Management Earnings Forecasts” with William J. Kross and Byung T. Ro. 2011, *Journal of Accounting and Economics* 51 (1), 37-57

Working Papers

- “Adherence to a Certain Earnings Target: The Priority Rule”
- “Do Firms with an Increasing Earnings String Time Seasoned Equity Offering before the String Breaks?” with Imin Lin
- “Do Innovations in Accounting Earnings Trigger Corporate Investment?” with Taegoo Kang
- “Insider Trading and the Value of Analysts’ Stock Recommendation Revisions” with Mark Bradshaw and Heeick Choi
- “General Counsel in Top Management and Auditors’ Going Concern Audit Opinions” with Byungjin Kwak and Jay Yu

“Cointegrated Relationship between Earnings, Accruals, and Cash Flows: An Extension of Error Correction Model”

“Trading Venue and Voluntary Disclosure: Specialist Market versus Dealer Market” with Laura Frieder

“Two Faces of Target Firm Product Advertising” with William Kross and Seungwon Lee

“Are Auditors Accountable? Auditors’ Response to Unexpected Fee Changes” with Gil S. Bae, Seung Uk Choi, and Jeong Taek Kim

“Unintended Consequences of Mandated Audit Fee Disclosure: Audit Quality-Fee Sensitivity” with Daniel Hwang and Nemit Shroff

“The Tone of ESG Accounting” with Soong-Soo Han and Sibe Yan

“Top Management Composition with General Counsel and Corporate Investment” with Wonjae Chang

“The Impact of ASC 606 on the Usefulness of Discretion in Revenue Recognition” with Yong Mi Kim and Han Yi

“Cost Uncertainty and Management Sales Forecasts” with Paul Hribar and Yan Zhao

“Differential Implications of Earnings Management for Avoiding Earnings Decreases and Losses: Signaling versus Opportunism”

“Overidentifying Timing Incentives: Evidence from Corporate Acquisitions” with Mengmeng Wang and Yiyang Zhang

“CEO Inside Debt and Management Earnings Forecasts” with Jing Chen, William Kross, and Yan Zhao

“Does the Frequency of Dividend Payout Matter? Another Dividend Puzzle” with Kenneth Kim and Takeshi Nishikawa

“Bond Analysts’ Forecasts on Earnings and cash Flows” with Robert Kim and William Kross

“Unpredicted Abnormal Returns to Earnings Announcements and Seasoned Equity Offering” with Kee Chung and Sean Yang

“Taxable Income Comparability and Corporate Tax Behavior” with Daniel Cohen and Yan Zhao

“Revisiting the Classic: Earnings Comparability, Earnings Persistence, and Earnings Response Coefficient” with Daniel Hwang

“Does Accounting Expertise in Top Management Improve the Outcome of Mergers and Acquisitions?” with Gil S. Bae and Seung Uk Choi

“CEO Equity Risk Incentives and Voluntary Disclosure” with Mengmeng Wang

Teaching

Teaching Interests

Financial (Intermediate, Advanced) Accounting; Financial Statement Analysis; Management Accounting; International Accounting; Doctoral Research Seminar

Teaching Experience

Advanced Accounting (Undergraduate), SUNY-Buffalo, 2016 – Present
Global Financial Reporting (MS, MBA), SUNY-Buffalo, 2014 – Present
Doctoral Seminar in Financial Accounting Research (Ph.D.), SUNY-Buffalo, 2011, 2015 – 2020
Intermediate Accounting (Undergraduate), SUNY-Buffalo, 2008 – 2015
Invited lecture for Accounting Fraud (MBA), Buffalo-Renmin MBA, 2012
Accounting Theory and Contemporary Issues (Master's and Senior), York University, 2007, 2008
Intermediate Accounting (Undergraduate), York University, 2007, 2008
Introductory Financial Accounting (Undergraduate), Purdue University, 2006
Introductory Managerial Accounting (Undergraduate), Purdue University, 2003, 2004

Ph.D. Dissertation and Second-year Paper Supervision

Dissertation Committee

Chair (2019 – 2022), for Wonjae Chang, SUNY-Buffalo
Member (2019 – 2022), for Nathan Kross, SUNY-Buffalo
Chair (2018 – 2021), for Daniel Hwang, SUNY-Buffalo
Chair (2016 – 2019), for Mengmeng Wang, SUNY-Buffalo
Chair (2016 – 2019), for Yan Zhao, SUNY-Buffalo
Chair (2014 – 2017), for Taegoo Kang, SUNY-Buffalo
Co-Chair (2014 – 2016), for Heeick Choi, SUNY-Buffalo
Chair (2013 – 2015), for Seungwon Lee, SUNY-Buffalo
Co-Chair (2012 – 2014), for Robert Kim, SUNY-Buffalo
Chair (2010 – 2013), for Taewoo Kim, SUNY-Buffalo
Chair (2010 – 2012), for Imin Lin, SUNY-Buffalo
Member (2010 – 2011), for Hariom Manchiraju, SUNY-Buffalo

Second-year Paper Committee

Chair (2021), for Hoon Ha, SUNY-Buffalo
Chair (2018), for Wonjae Chang, SUNY-Buffalo
Chair (2017), for Daniel Hwang, SUNY-Buffalo
Chair (2016), for Mengmeng Wang, SUNY-Buffalo
Chair (2016), for Yan Zhao, SUNY-Buffalo
Chair (2014), for Taegoo Kang, SUNY-Buffalo
Co-Chair (2013), for Heeick Choi, SUNY-Buffalo
Chair (2012), for Seungwon Lee, SUNY-Buffalo
Co-Chair (2011), for Robert Kim, SUNY-Buffalo
Chair (2010), for Taewoo Kim, SUNY-Buffalo

Other Professional and School Services

Member, American Accounting Association

Member, Canadian Academic Accounting Association

Member, American Finance Association

Member, Society for Financial Studies

Member, Committee for the Implementation of the Recommendations of the Task Force Report for International Student Inclusion and Engagement, SUNY-Buffalo, Spring 2017 – Present

Member, Undergraduate Dean Search Committee, SUNY-Buffalo, Fall 2017– 2018 Spring

Member, Ph.D. Program Committee, School of Management, SUNY-Buffalo, Fall 2020 – Present

Coordinator, Accounting Ph.D. Program, A&L Department, SUNY-Buffalo, Fall 2020 – Present

Faculty Advisor, PricewaterhouseCoopers xACT case competition, SUNY-Buffalo, 2008 – Present

Member, Accounting Faculty Hiring Committee, A&L Department, SUNY-Buffalo, 2013 – Present

Member, Accounting Curriculum Committee, A&L Department, SUNY-Buffalo, 2009 – Present

Editorial Board:

Member, *Journal of Accounting and Marketing*, 2012 – Present

Member, *International Journal of Economics & Management Sciences*, 2014 – Present

Ad Hoc Reviewer: *Journal of Accounting and Economics*, *The Accounting Review*, *Management Science*, *Review of Financial Studies*, *Journal of Quantitative and Financial Analysis*, *Contemporary Accounting Research*, *Journal of Accounting and Public Policy*, *Journal of Accounting, Auditing & Finance*, *Journal of Corporate Finance*, *Financial Management*, *International Review of Financial Analysis*, *Corporate Governance: An International Review*, *American Accounting Association (AAA)* conference papers, and *Canadian Academic Accounting Association (CAAA)* conference papers

Awards and Honors

Summer Research Grant, SUNY-Buffalo, 2011-2022

University Research Award, SUNY-Buffalo, 2012, 2016

University Research Grant, York University, 2007

Award for Distinguished Teaching Excellence, Purdue University, 2004, 2006

Summer Research Fellowship, Purdue University, 2004

Frederick N. Andrews Fellowship, Purdue University, 2001 – 2003

Academic Excellence Award, University of Chicago, 2000

Presentations

Cornell University, Iowa State University, Korea University, KAIST, National University of Singapore, Pennsylvania State University, Purdue University, SUNY-Albany, SUNY-Binghamton, SUNY-Buffalo, Syracuse University, University of British Columbia, University of Chicago, University of Illinois at Urbana-Champaign, University of Oregon, University of Texas at Arlington, University of Waterloo, York University, American Accounting Association (AAA), Canadian Academic Accounting Association (CAAA), Western Finance Association (WFA), and New York Accounting and Finance Forum (NYAFF) annual conferences.