

TAE GOO KANG

Address Business Library Hall 241H
One University Way
San Antonio, TX, 78224

Office: (210) 784-2312
Email: tae.kang@tamusa.edu

EDUCATION

State University of New York at Buffalo <i>Ph.D. in Accounting</i>	Buffalo, NY 2017
Rutgers, The State University of New Jersey <i>Master of Science in Statistics</i>	New Brunswick, NJ 2011
Seoul National University <i>Master of Science in Business Administration (Concentration in Accounting)</i>	Seoul, Korea 2008
Hongik University <i>Bachelor of Business Administration</i>	Seoul, Korea 2006

POSITION

Assistant Professor, Texas A&M University-San Antonio, College of Business Sep. 2017 - Present

RESEARCH

Research Interests

Financial Reporting Quality, Management Incentive and Agency Costs, Corporate Investment Policy, Earnings Quality, Analyst Forecasts

Peer-Reviewed Journal Publications

Kang, T., Boone, J., & Park S. (forthcoming). Does Industry Co-Location Improve the Information Environment? *Business Research Quarterly* - Corresponding Author

Kang, T. & Park S. (2024). Geographic Industry Concentration and Asymmetric Cost Behavior, *Journal of Corporate Accounting and Finance* - Corresponding Author

Kang, T. & Park S. (2024). The Effect of Accounting Comparability and Earnings Commonality on Analyst Behavior, *International Journal of Accounting, Auditing and Performance Evaluation* - Corresponding Author

Peer-Reviewed Proceeding

Kang, T. & Park, S. (2023). Geographic Industry Concentration and Asymmetric Cost Behavior, *Academy of Business Research (ABR) Conference*

Working Papers

“Accounting Manipulation-Induced Earnings Persistence and Corporate Investment” (*With Inho Suk*)

“Why Does the Frequency of Dividend Payout Matter? Another Dividend Puzzle” (*with Kenneth Kim, Takeshi Nishikawa, and Inho Suk*)

“Financial Statement Comparability and Peer Effect in Financial Reporting” (*With Inho Suk*)

“What Is Your Primary Earnings Target? The Effect of CEO Cash Incentives versus Equity Incentives” (*with Hariom Manchiraju and Inho Suk*)

Works-in-Progress

“Does Accounting Comparability Deter Earnings Management by Classification Shifting?” (*Sole-Authored*)

Workshop and Conference Presentations

Presentations of Refereed Papers

Kang, T. (2023). Does Accounting Comparability Deter Earnings Management by Classification Shifting? *Academy of Business Research (ABR) Conference*, New Orleans, Louisiana.

Kang, T. & Park, S. (2023). Geographic Industry Concentration and Asymmetric Cost Behavior. *Academy of Business Research (ABR) Conference*, Online

Kang, T., Boone, J., & Park, S. (2022). Does Industry Co-Location Improve Corporate Information Environment? *American Accounting Association 2022 Annual Meeting*, San Diego, California.

Kang, T. & Park, S. (2020). Industry Co-Location and the Information Benefits of Financial Statement Comparability. *MBAA International Conference*, Chicago, Illinois.

Kang, T. & Suk, I. (2018). Corporate Investment and Accounting Earnings: The Role of Earnings Persistence. *American Accounting Association 2018 Annual Meeting*, Washington, District of Columbia.

Presentations of Non-Refereed Papers

Kang, T. & Suk, I. (2024). Accounting Manipulation-Induced Earnings Persistence and Corporate Investment. *College of Business, Texas A&M University-San Antonio*, San Antonio, Texas.

Kang, T., Kim, K, Nishikawa, T, & Suk, I. (2023). Why Does the Frequency of Dividend Payout Matter? Another Dividend Puzzle. *College of Business, Korea University*, Seoul, Korea.

Kang, T., Boone, J., & Park, S. (2022). Does Industry Co-Location Improve Corporate Information Environment? *College of Business, University of Texas at San Antonio*, San Antonio, Texas.

Kang, T. & Suk, I. (2017). What Is Your Primary Earnings Target? The Effect of CEO Cash Incentives versus Equity Incentives. *College of Business, Texas A&M University-San Antonio*, San Antonio, Texas.

TEACHING INTERESTS AND EXPERIENCE

Teaching Interests

- Financial Accounting and Managerial Accounting

Instructor, Texas A&M University-San Antonio

Undergraduate courses taught:

- Intermediate Accounting III (ACCT 3304)
- Financial Statement Analysis (FINC 3338)
- Financial Statement Analysis (ACCT 3338)

Graduate courses taught:

- Managerial Accounting (ACCT 5311) – Online MBA
- Accounting & Tax Research (ACCT 5317) - MPA
- Financial Statement Analysis (ACCT 5318) - MPA
- Special Problems in Accounting (ACCT 5319) - MPA

Instructor, State University of New York at Buffalo

- Introduction to Accounting (MGA 201), Summer 2015

Teaching Assistant, State University of New York at Buffalo

- Introduction to Accounting (MGA 201), Fall 2013

Teaching Assistant, Seoul National University, Seoul, Korea

- Principles of Accounting, Spring 2006, Spring 2007
- Managerial Accounting, Fall 2006, Fall 2007

SERVICE ACTIVITIES

Service to the Institution – Texas A&M University San Antonio

Research Council Grants Committee (2024)

University Library Committee (2018-present)

11 Month MBA International Business & Cultural Experience Trip (2024)

Search Committee for Lecturer in Finance (2024)

Adjunct Faculty Evaluation Committee (Chair, 2019-present)

Equity/Inclusion Course Designation Taskforce (2022-2023)

Assurance of Learning Committee (2022-2023)

Search Committee for Research Associate (2021-2022)

Course Delivery Task Force (2019-2020)

Search Committee for Assistant Professor in Accounting (2017-2018, 2018-2019)

Search Committee for the Administrative Assistant (2018-2019)

Student Research Symposium – Moderator (2018)

Accounting Advisory Committee (2017-present)

Faculty Qualifications Committee (2017-2019)

AACSB Subcommittee (2017-2019)

Service to the Profession

Reviewer – Article/Manuscript

American Accounting Association 2023 Annual Conference (2023)

The Pan-Pacific Journal of Business Research (2022-2023)

WORK EXPERIENCE

Financial Supervisory Service (FSS) & PricewaterhouseCoopers (PwC), Seoul, Korea, 2011

Junior Analyst, involved in International Financial Reporting Standards (IFRS) project

Korean Accounting Association (KAA), Seoul, Korea, 2007

Research Assistant in Accounting Transparency Committee of KAA
; Accounting Transparency Award Selection

Seoul Metropolitan Police Agency, Seoul, Korea, 2000-2002

Accounting Administrative Staff

HONORS AND AWARDS

Alutto Fellowship, School of Management, State University of New York at Buffalo, 2011 - 2016

Graduate Assistantship, School of Management, State University of New York at Buffalo, 2011 - 2017

Scholarship for Superior Academic Performance, Seoul National University, Seoul, Korea, 2006-2007

Scholarship for Academic Excellence, Hongik University, Seoul, Korea, 2003- 2004

PROFESSIONAL MEMBERSHIP

American Accounting Association (AAA) / American Finance Association (AFA)