

TAE GOO KANG

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EDUCATION

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

POSITION

Associate Professor, Texas A&M University-San Antonio, College of Business	Sep. 2025 – Present
Assistant Professor, Texas A&M University-San Antonio, College of Business	Sep. 2017 – Aug. 2025

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-present)

Department Curriculum Committee (2024-present)

College Curriculum Committee (2024-present)

University Library Committee (2018-present)

University Library Director Search Committee (2024-2025)

11 Month MBA International Business & Cultural Experience Trip (2024, 2025)

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)