

Hyun Jong Park

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ACADEMIC POSITION

Temple University, Fox School of Business
Assistant Professor

August 2019 – present

University of Florida, Fisher School of Accounting
Research Assistant and Instructor

2014 – 2019

EDUCATION

Ph.D.	Accounting, University of Florida, Fisher School of Accounting	2019
M.S.	Finance, University of Melbourne (Australia)	2013
B.A.	Accounting (Honors), University of Melbourne (Australia)	2010

RESEARCH

Publications

1. Mayberry, M., H. J. Park, and T. Xu. 2021. Risk taking incentives and earnings management: New evidence. *Contemporary Accounting Research*, 38 (4): 2723–2757.
2. Knechel, W. R., and H. J. Park. 2022. Audit firm political connections and PCAOB inspection reports. *Accounting, Organizations and Society*, 100: 1013–1035.
3. Bowler, B. D., R. R. Carnes, and H. J. Park. 2023. Mandatory disclosure of auditor contracting and financial reporting quality: Initial evidence. *International Journal of Auditing*, 28 (3): 435–457.
4. Mayberry, M., H. J. Park, and W. Zhang. 2024. Relative liability for negligence and financial reporting quality: Evidence from the audit interference rule. *The Accounting Review*, 99 (4): 339–366.
5. Krishnan, J., M. Li, and H. J. Park. 2024. Auditor political connections and SEC oversight. *Contemporary Accounting Research* 1–30.
6. Balsam, S., M. Mayberry, and H. J. Park. 2024. Auditing standards and boards' decisions about CEO risk-taking incentives: Evidence from the PCAOB's proposed amendment to Auditing Standard No. 12. *Auditing: A Journal of Practice and Theory* 1–26.
7. Krishnan, J., M. Li, M. Mehta, and H. J. Park. 2025. Consequences for culpable auditors. *Journal of Accounting Research* forthcoming.
8. Knechel, W. R., S. Maex, and H. J. Park. 2025. The role of auditor reputation in an emerging audit marketplace: Evidence from Decentralized Finance (DeFi). *Management Science* forthcoming.

Working Papers

9. Li, M., M. Mowchan, H. J. Park, and W. Zhang. Audit firm responses following PCAOB enforcement: Unveiling the influence of PCAOB enforcement when sanctioned auditors remain versus depart.

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- *Preparing for a Journal Submission*
10. Cicone, N. J., W. R. Knechel, and H. J. Park. Interim restatements and the audit engagement.
- *Revising for the second-round review, Journal of Accounting and Public Policy.*
11. Park, H. J., B. Su, and W. Wang. It's also relative: The impact of audit interference rule rejections on private debt access.
- *Preparing for a Journal Submission*

Work in Progress

12. Lee, A, M. Li, and H. J. Park. Audit firm political connections and government procurement.
13. Lee, A, H. J. Park, and C. Tipton. Substance over form: Does partisanship affect the PCAOB's actions? Evidence from PCAOB inspections and enforcements.

TEACHING

Temple University (Philadelphia, Pennsylvania)

- ACCT 3596 Auditing, Spring 2025
- ACCT 9003 Doctoral Seminar Guest Lecture, Fall 2022
- ACCT 2102 Managerial Accounting, Fall 2019, Spring 2021, Spring 2022, Spring 2023, Fall 2023

University of Florida (Gainesville, Florida)

- ACG 4632 Introduction to Auditing, Spring 2018
- ACG 4341 Cost and Managerial Accounting, Summer 2016

Teaching Development Activity

- The Fox Online Teaching Certificate, Summer 2020
- The Trueblood Seminars for Professors, Deloitte Foundation, 2025

RESEARCH PRESENTATIONS AND DISCUSSIONS

Presentations

“It's also relative: Auditor-client liability allocation and private debt access”

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|--|------|
| • Hawai'i Accounting Research Conference* | 2025 |
| • International Symposium on Audit Research* | 2024 |
| • Haskayne and Fox Accounting Conference * | 2024 |
| • International Symposium on Audit Research* | 2024 |
| • Temple University* | 2024 |

“Audit firm responses following PCAOB enforcement: Unveiling the influence of PCAOB enforcement when sanctioned auditors remain versus depart”

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| • Korea Accounting Research Institute (KARI) | 2024 |
| • Korea University-KAIST Seminar | 2024 |
| • TAR/PCAOB Registered Reports Conference* | 2024 |

“Consequences for culpable auditors”

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| • International Symposium on Audit Research | 2024 |
| • AAA Audit Midyear Meeting | 2024 |
| • University of Technology Sydney* | 2023 |

• University of Michigan*	2023
• Temple University	2023
• Haskayne and Fox Accounting Conference *	2023
“Decentralized finance (DeFi) and cybersecurity assurance”	
• AAA Annual Meeting*	2024
• AAA Audit Midyear Meeting*	2024
• Haskayne and Fox Accounting Conference	2023
• Washington Accounting Research Symposium*	2023
• George Mason University*	2023
“Audit firm political connections and PCAOB inspection reports”	
• University of Auckland*	2020
• Temple University	2019
• University of Massachusetts at Amherst	2019
• University of Florida	2018
• University of Connecticut	2018
• Journal of Accounting, Auditing, and Finance Conference	2018
• AAA Annual Meeting	2018
• International Symposium on Audit Research	2017
“Liability for negligence and financial reporting quality: Evidence from the audit interference rule”	
• University of Massachusetts at Amherst*	2021
• Temple University	2021
“Auditor political connections and SEC oversight”	
• AAA Spark Meeting*	2023
• Temple University*	2022
• Audit Midyear Meeting*	2022
• AAA Annual Meeting	2021
“Do auditing standards influence executive compensation-related risk-taking incentives? Evidence from PCAOB amendment to Auditing Standard No.12”	
• Temple University	2022
“Mandatory disclosure of auditor contracting and financial reporting quality: Initial evidence”	
• AAA FARS Midyear Meeting*	2020
• Florida State University*	2019
“The relation between interim restatements and post-audit restatements”	
• International Symposium on Audit Research*	2020
• Audit Midyear Meeting*	2020
• University of Florida*	2018

* presented by co-author

CONFERENCE ATTENDANCE

- Hawai'i Accounting Research Conference, 2025
- 43rd Columbia Burton Accounting Conference, 2024
- Haskayne and Fox Accounting Conference, 2023, 2024
- PCAOB Conference on Auditing and Capital Markets, 2019, 2020, 2023, 2024
- AAA Annual Meeting, 2015, 2016, 2018, 2021
- International Symposium on Audit Research, 2017, 2018, 2024
- University of Illinois Symposium on Auditing Research, 2016
- AAA Audit Midyear Meeting, 2015, 2016, 2017, 2018, 2019, 2022, 2024
- Florida Accounting Symposium, 2015, 2016

SERVICE

Editorial Board Member

- *Auditing: A Journal of Practice & Theory* 2022 – present

Journal Ad Hoc Reviewer

- *Journal of Accounting and Economics* 2023 – present
- *The Accounting Review* 2022 – present
- *Contemporary Accounting Research* 2021 – present
- *Auditing: A Journal of Practice & Theory* 2021 – present
- *Journal of Accounting & Public Policy* 2020 – present
- *Accounting Horizons* 2020 – present
- *Advances in Accounting* 2023 – present
- *Journal of Accounting Literature* 2015 – 2019

Conference Reviewer

- Haskayne and Fox Accounting Conference, 2023
- AAA Auditing Section Midyear Meeting, 2021, 2022, 2023, 2024
- AAA Annual Meeting, 2021, 2022, 2024
- Hawaii Accounting Research Conference, 2019

Ph.D. Dissertation Committee Member

- Colin Tipton – expected to graduate in 2025
- Meng Li – placed at the University of Texas at Arlington
- Yufan Dong – placed at Case Western Reserve University
- Xin Zhao – placed at St. John's University
- Steven Maex – placed at George Mason University

Co-mentor a Ph.D. student (Meng Li)

2019 – 2024

Accounting workshop co-coordinator

2022 – present

Accounting research committee

2019 – present

Ph.D. recruiting committee

2019 – present