

Yunshil Cha

Assistant Professor of Accounting
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EDUCATION

Ph.D. in Accounting, Washington State University	July 2019
M.S. in Economics, University of Illinois at Urbana-Champaign	May 2011
M.S. in Accountancy, University of Illinois at Urbana-Champaign	May 2009
B.S. in Hospitality Management, Pennsylvania State University	May 2008

PRIMARY RESEARCH & TEACHING INTERESTS

Research:

- Judgment and decision-making processes in financial and managerial accounting
- Management control systems and ethics
- Algorithmic decision making
- Performance evaluation

Teaching:

- Managerial Accounting
- Financial accounting (US GAAP and IFRS)
- Accounting Data Analytics

RESEARCH

Publications:

Yunshil Cha, Michelle Choi, Ying Guo, Michel Regenwetter, Chris Zwillling. 2013. "Reply: Birnbaum's (2012) statistical tests of independence have unknown Type-I error rates and do not replicate within participant." *Judgment and Decision Making* 8: 55-73.

Michel Regenwetter, Clinton P. Davis-Stober, Shiao Hong Lim, Ying Guo, Anna Popova, Chris Zwillling, Yunshil Cha, William Messner. 2014. "QTest: Quantitative Testing of Theories of Binary Choice." *Decision*

Yunshil Cha, Susan Gill, and Bernard Wong-On-Wing. 2023. "Clawback Policy Enforcement: To Disclose or Not to Disclose" *Advances in Accounting*.

Working papers:

Yunshil Cha. “Motivated Cognition and Employees’ Perceived Fairness of Algorithmic Performance Evaluation” -Under journal review

Yunshil Cha, Catherine Plante, and Linda Ragland. “Regulated Public Accessibility to Municipal Financial Reports and Bond Interest Cost” -Under journal review

Yunshil Cha and Bernard Wong-On-Wing. “The Effect of Sanction Justifications on Employees’ In-Role and Extra-Role Behaviors” -Preparing to submit

Yunshil Cha and Bernard Wong-On-Wing. “Does compliance with informal control generate a moral license?” -Preparing to collect additional data

Work in Progress:

Yunshil Cha and Fangjun (Julie) Xiao “Investor reactions to management earnings guidance based on artificial intelligence (versus human experts) and the moderating role of news valence” - Collecting data

RESEARCH PRESENTATIONS

“Motivated Cognition and Employees’ Perceived Fairness of Algorithmic Performance Evaluation” 2023, Joint Midyear Meeting of the Accounting Information Systems, Strategic Emerging and Technologies, and International Accounting Sections, Las Vegas, NV

“Regulated Public Accessibility to Municipal Financial Reports and Bond Interest Cost” with Catherine Plante and Linda Ragland

2023, the 7th International Conference of Applied Research in Management, Economics and Accounting Conference, Dublin, Ireland (presented by co-author)

2022, Government and Nonprofit Section Midyear Meeting, Washington, DC (presented by co-author)

2022, AAA Annual Meeting, Virtual

2022, the 49th Annual Northeast Business & Economics Association Conference, Portsmouth, NH

“Does compliance with informal control generate a moral license?”

2022, MSA advisory board meeting, Durham, NH

“The Effect of Sanction Justifications on In-Role and Extra-Role Behaviors” with Bernard Wong-On-Wing

2021, AAA Annual Meeting, Virtual

2018, AAA Deloitte J. Michael Cook Doctoral Consortium, 2018, Westlake, TX

“Clawback Policy Enforcement: To Disclose or Not to Disclose” with Susan Gill and Bernard Wong-On-Wing

2022, AAA Northeast and Mid-Atlantic Regional Meeting, Virtual

2018, AAA Accounting, Behavior, and Organizations Conference, Phoenix, AZ

2018, University of New Hampshire, Durham, NH
2018, Boise State University, Boise, ID
2018, AAA Annual Meeting, Washington DC
2018, AAA Western Region Meeting Doctoral Student Faculty Interchange, Vancouver, WA

TEACHING EXPERIENCE

University of New Hampshire

- Advanced Managerial Accounting (undergraduate course)
Fall 2019-Spring 2023 (12 sections)
- International Accounting (graduate course)
Spring 2020-Spring 2022 (3 sections)
- Honors Student Advisor: Advanced Managerial as a designated honors course
Fall 2019-Fall 2020 (rep for two students)
- Thesis Advisor-Accounting Honors Program
Fall 2021-Fall 2023 (rep for three students)

Washington State University

- Cost Accounting (undergraduate course)
Fall 2018-Spring 2019 (2 sections)
- Intermediate Financial Accounting I (undergraduate course)
Fall 2016-Spring 2018 (5 sections)
- Introduction to Financial Accounting (undergraduate course)
Summers 2015, 2016 and 2018 (3 sections)

PROFESSIONAL SERVICE

Reviewer

2023, AAA Annual Meeting
2022, AAA Accounting Information Systems, Strategic Emerging and Technologies, and International Accounting Conference
2022, AAA Mid-Atlantic and Northeast Regional Meeting
2022, AAA Annual Meeting
2022, Book Chapter review, Cost Accounting: A Data Analytics Approach 1e, McGraw-Hill
2020, AAA Accounting, Behavior, and Organizations Research Conference
2020, AAA Annual Meeting
2019, AAA Northeast Regional Meeting
2018, AAA Accounting, Behavior, and Organizations Research Conference
2018, AAA Annual Meeting
2018, AAA Western Region Meeting
2017, AAA Western Region Meeting

Ad-Hoc Reviewer

2023, Accounting Horizons

2022, Asian Review of Accounting
2022, Advances in Taxation

Discussant

2022, AAA Mid-Atlantic and Northeast Regional Meeting
2020, AAA Accounting, Behavior, and Organizations Research Conference
2018, AAA Accounting, Behavior, and Organizations Research Conference, Phoenix, AZ
2016, AAA Western Region Meeting, Seattle, WA

Moderator

2023, AAA AIS Mid-year Meeting
2022, AAA Mid-Atlantic and Northeast Regional Meeting
2021, AAA Accounting, Behavior, and Organizations Research Conference

Regional Coordinator

2021-2023, Government and nonprofit section, Northeast region

UNIVERSITY SERVICE

Graduate Curriculum & Assessment Committee	Fall 2020-Present
Master of Science in Accounting Admission committee	Fall 2020-Present
Accounting Faculty Recruitment Committee Member	Spring 2020
Accounting and Finance Department Faculty Secretary	Fall 2019

AWARDS & ASSOCIATIONS

Awards and Honors

- 2023, Paul College Teaching Award Nominee
- 2023, Paul College Summer Research Support Award
- 2023, Paul College Research Assistantship
- 2023, AIS Mid-year meeting Public Interest Best Paper Award
- 2023, Paul College COVID Recovery Grant Funding
- 2022, Paul College Research Assistantship
- 2022, Paul College Summer Research Support Award
- 2022, Paul College Teaching Award Nominee
- 2018, AAA Deloitte J. Michael Cook Doctoral Consortium Fellow
- 2018, AAA Western Region Meeting Doctoral Student Faculty Interchange Representative
- 2014-2019, Washington State University Graduate Assistantship
- 2015, KPMG/ATA Tax Doctoral Consortium Fellow

Professional Affiliation

- 2014-Present, American Accounting Association
(Financial/Managerial Accounting/ABO/AIS/Government and Nonprofit sections)

PROFESSIONAL CONFERENCES ATTENDED

2022, Summer Intensive Data Analytics Workshop, Orlando, FL
2022, Management Accounting Section (MAS) Midyear Meeting, virtual
2021, AAA Accounting, Behavior, and Organizations Research Conference, virtual
2021, MAS/ IMA Teaching Case Conference, virtual
2021, PwC Symposium, virtual
2020, AAA Accounting, Behavior, and Organizations Research Conference, Providence, RI
2020-present, East Coast Behavioral Accounting Workshop, virtual
2020, New Faculty Consortium, Leesburg, VA

PROFESSIONAL & CONTINUED EDUCATION

2021, Writing Academy, University of New Hampshire, virtual
2021, Pathways to Tenure Workshop, University of New Hampshire, virtual

PROFESSIONAL EXPERIENCE

Research Analyst , Korea Institute of Public Finance, Seoul, South Korea	2012-2014
Center for Public Financial Management	

Updated May, 2023