

Curriculum Vitae

Joon hwa RHO

School Address:

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Education

Korea University, Ph.D. in Business (Major: Accounting), 1997
Korea University, Master in Business (Major: Accounting), 1994
Korea University, bachelor of Science in International Business, 1991

Academic positions

Full Professor (with tenure), Chungnam National University, Daejeon, Korea, 2010-Present
Associate Professor, Chungnam National University, Daejeon, Korea, 2005-2010
Assistant Professor, Chungnam National University, Daejeon, Korea, 2001-2005
Full Time Lecturer, Changwon National University, Changwon, Korea, 1999-2001
Visiting Scholar, Krannert School of Business, Purdue University, July 2007-Dec. 2008

Research Interests

Auditing; Earnings management; Corporate governance and accounting policy

Selected Publications

Printed in English

- Bae, Gil S., Choi and Joonhwa Rho. 2016. Audit hours and Unit Audit price of Industry Specialist Auditors: Evidence from Korea. *Contemporary Accounting Research*. 33(1): 314-340.
- Rho. J. H. and M. H. Jang. 2016. IFRS adoption and financial statement readability: Korean evidence. *Asia-Pacific Journal of Accounting & Economics* 23(1): 22-42.
- Rho. J. H. and S. W. Jeong. 2004. Big Six auditors and audit quality: The Korean evidence. *The International Journal of Accounting* 39: 175-196, University of Illinois.
- Rho. J. H. and G. Bae. 2003. Asset size management by small private firms in response to the mandatory audit requirement in Korea. *Asia-Pacific Journal of Accounting & Economics* 10(1): 101-115.

Printed in Korean

- Choi. S. U., J. H. Rho., Lee. J. E., and Gil S. Bae. 2016. The Relationship between Partner Hours and Audit Quality. *Korean Accounting Journal* 25(3): 307-337.
- Kim. K. H., Y. J. Shin., and J. H. Rho. 2016. The Effect of Depreciable Assets on Estimating Discretionary Accruals. *Journal of Finance & Knowledge Studies* 14(1): 43-69.
- Jeong. S. W. and J. H. Rho. 2015. Trends and Future Research Issues on Accounting and Audit Research Articles Published in the Journal of Accounting, Tax, and Audit Review. *Study on Accounting, Taxation & Auditing* 57(4): 253-275.
- Shim. Y., Lee. J. E., and J. H. Rho. 2015. Implementation of New International Standard on Audit

- (Communicating Key Audit Matters in the Independent Auditor's Report) and Auditors Liability Scheme. *Korean Commercial Law Association* 34(3): 367-406.
- Lee. J. E., J. H. Rho., S. U. Choi., and Gil S. Bae. 2015. Auditors' Differential Responses to Audit Risks Through Quality Control Review Hours. *Korean Accounting Review* 40(6): 81-117.
- Y. J. Shin. and J. H. Rho. 2015. Are Industry Specialist Auditors more Efficient? *Study on Accounting, Taxation & Auditing* 57(4): 63-110.
- Lee. J. E., J. H. Rho., Y. Shim. 2015. Recommendations for Implementation of the New and Revised International Auditor's Reporting Standards in Korea. *Study on Accounting, Taxation & Auditing* 57(4): 111-148.
- Kim. M. S. and J. H. Rho. 2015. Other Comprehensive Income and Value Relevance under the K-IFRS Regime. *Journal of taxation and accounting* 16(5): 39-64.
- Rho, Joon H. 2015. Audit Fee and Compilation Services: Problems and Solutions. *Korean Accounting Journal* 24(3): 297-326.
- Moon. S. W. and J. H. Rho. 2015. The Influence of Firm Cooperative Relationship and Group-Affiliated Relationship on the Economic Performance of Korea Auto Industry. *Korean Accounting Journal* 24(2) 275-303.
- Lee. D. K. J. H. Rho. 2014. Evaluation for Unlisted Stocks based on the Ohlson Model and Inheritance and Gift Tax Act. *Korean journal of taxation research* 31(4): 247-274.
- Kim. H. S., J. H. Rho., and Y. J. Shin. 2014. Earnings Quality and Disclosure Timing. *Journal of taxation and accounting* 15(2): 97-116.
- Rho, Joon H., Gil S. Bae. 2013. The effect of the same auditor appointment by the main firm and the other member firms in a large business group on audit quality. *Korean Accounting Review* 38(2): 247-282.
- Rho, Joon H., C. Y. Song. 2013. Audit Hours and Audit Quality for Initial Audit Engagements. *Journal of Finance & Knowledge Studies* 11(1): 51-73.
- Rho, Joon H., Gil S. Bae and Youngsoon S. Cheon. 2010. The Effect of Agency Costs on Differentiated Audit Services : Evidence from Korean Audit Market. *Korean Accounting journal* 19 (1): 311-345.
- Rho, Joonhwa. 2009. The Effects of Mandatory Auditor Rotation on Audit Quality. *Korean Accounting Review* 34 (4) : 1-29.
- Rho, Joon H. and Tae W. Kwak. 2008. The Effects of Discretionary Accruals on Corporate Taxes. *Korean Accounting journal* 17 (3) : 1-20.
- Rho, Joon H. and Gil S. Bae. 2008. What are Adequate Audit Fees and Audit Hours? A Survey Finding. *Korean Accounting journal* 17 (1) : 1-26.
- Jeong, Seong H., Sung S. Yeom and Joon H. Rho. 2007. Is the Valuation Method of Unlisted Common Stock Reasonable in Korean Tax Law? *Korean Journal of Taxation research* 24 (4) : 275-294.
- Kang Seok B., Tae W. Kwak and Joon H. Rho. 2006. Do Earnings management of Unlisted Firms Differ from Those of Listed Firms around the Seasoned Equity Offerings? *Journal of Taxation and Accounting* 7 (4) : 89-108.
- Rho, Joon H. and Hyun S. Wang. 2005. The Effects of Timing of Auditor Change on Audit Quality. *Journal of Taxation and Accounting* 7 (3): 29-51.
- Rho, Joon H., Manwoo Lee and Hyun G. Shin. 2006. Study on the tax policy Supporting the Successful Establishment of Retirement Pension Plan. *Korean Journal of Taxation research* 23 (3) : 291-312.
- Rho, Joon H. and Manwoo Lee. 2006. The Effects of Foreign Investors on Domestic Firms. *Journal of Taxation and Accounting* 7 (1) : 7-25.
- Rho, Joon H. and Hyun S. Wang. 2005. The Effect of Manager Changes on Auditor Switching. *Accounting & Auditing Research* 42 : 417-442.
- Rho, Joon H., Soo Y. Kwon and Gil S. Bae. 2004. The Effect of Auditor Designation on Discretionary Accruals : Auditor Rotation and Retention Requirements in the Korean Audit

- Service Market. *Korean Accounting Review* 29 (4) : 191-218.
- Rho, Joon H., Gil S. Bae and Youngsoon S. Cheon. 2004. The Effect of the DART System (Data Analysis, Retrieval and Transfer System) on the Timing that Earnings Information is Impounded in Stock Prices. *Korean Accounting journal* 13 (4) : 77-100.
- Rho, Joon H. and Gil S. Bae. 2004. An Analysis of Accounting Failures and Recommendations for Improvement : Business, Accounting, Audit, and Regulatory Environment. *Korean Accounting journal* 13 (2) : 155-180.
- Rho, Joon H., Gil S. Bae and Youngsoon S. Cheon. 2004. The Incentives for and Market Reactions to the Explanatory Paragraphs in the Auditor's Report. *Korean Accounting Review* 29 (2) : 59-82.
- Rho, Joon H., Gil S. Bae and Sung H. Cho. 2004. The Effect of the Mandatory Auditor Retention Requirement on Audit Fees. *Korean Accounting Review* 29 (4) : 207-230.
- Rho, Joon H., Gil S. Bae and Youngsoon S. Cheon. 2003. The effect of auditor designation on audit fees. *Korean Accounting Review* 28 (4) : 177-202.
- Rho, Joon H., Gil S. Bae and Youngsoon S. Cheon. 2003. Do firm switch large agency costs choose high quality audits? *Korean Accounting Review* 28 (4) : 203-230
- Rho, Joon H. and Gil S. Bae. 2002. The Effect of Retention Requirement on Auditor Independence : An Empirical Investigation of the Korean Audit Market. *Korean Accounting Review* 27 (3) : 25-47.
- Rho, Joon H. 2002. Measuring Tax Subsidy and Implicit tax. *Korean Accounting Review* 27 (1) : 27-54.
- Rho, Joon H. and Gil S. Bae. Audits of Private Colleges and Universities : Analysis and Suggestions for Improvement. *Korean Accounting journal* 11(1) : 101-128.
- Rho, Joon H. 1999. Review on Tax Accounting for Stock Option in Korea and Suggestions for Its Reform. *Accounting & Auditing Research* 35 : 105-122.
- Rho, Joon H. and Manwoo Lee. 1998. The Impact of Income Shifting on Foreign Firm's Ownership and their Internal Transactions. *Korea Business Review* 27 (4) : 891-910.
- Jeong, Suk W. and Joon H. Rho. 1998. Selection of Auditors after Release of Designation of Auditors. *Accounting & Auditing Research* (34) : 255-276
- Rho, Joon H. 1997. Tax Incentives for Income Shifting through Transfer Pricing. *Korean Accounting Review* 22 (4) : 221-251.

Papers under Review or in Revision

- Bae, Gil S., Sanjay Kallapur and Joon H. Rho. 2016. Does Hiring and Firing by Clients Compromise Auditors? Evidence from Regulator-Selected Auditors in Korea. Under review by Academy of Management Journal.

Teaching

Teaching Interests:

Auditing, Taxation (or Tax Accounting), Financial Statement Analysis, Doctoral Research Seminar

Teaching Experience:

Doctoral Seminar in Accounting Research (Ph.D.), Chungnam National Univ. 2001-present (in Korean)

Financial Accounting (MBA), Chungnam National Univ. 2002-2006 (in Korean)

Intermediate Accounting (Undergraduate), Chungnam National Univ. 2001-present (in Korean)

Auditing (Undergraduate), Chungnam National Univ. 2001-present (2001-2008: in Korean, 2009-present in English)

Korean Tax Accounting (Undergraduate), Chungnam National Univ. 2001-2012 (in Korean)

U.S Taxation (Undergraduate), Chungnam National Univ. 2016-present (in English)

Financial Statement Analysis (Undergraduate), Chungnam National Univ. 2009-Present (in English)

Professional Experience

Arthur Andersen Anjin Co., Ltd. (accounting firm) 1990.11-1991. 2

KPMG Sandong Co., Ltd. (accounting firm) 1992. 9-1994. 6

E&Y Young-Hwa Accounting Corp. (accounting firm) 1994.6-1996.10

NEXIA SAMDUK (accounting firm) 1996.10-1999.3

Advisor member for President of Korea 2005. 6-2007. 5

Member of Korea Internal Revenue Service Tax Petition Committee 2015. 7-present

Awards and Honors

Research Awards. Chungnam National University. 2004

Research Awards. Korean Accounting Association. 2005

Research Grant. LG Foundation. 2006

Research Grant. Hyundai Asan Foundation. 2006

University Research Grant. Chungnam National University. 2002, 2009, 2011, 2014, 2015, 2016)

Research Grant. Samsung Card Co., LTD. 2015, 2016

Research Grant. Korea National Research Foundation. 2005, 2009, 2014, 2015, 2016

Research Grant, Korea Ginseng Co. 2013

Qualification

CPA. Korea. 1994-

CPA in Washington state. acquired in Oct. 2016

Other professional Position

Auditing Section president. Korean Accounting Association. 2015-2017

Member, Korean Accounting Association

Member, Korean Academic Society of Taxation

Examiner for CPA. 2009-2014

Chief Examiner for CPA. 2015-