

Philip Keunho Chung

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ACADEMIC POSITION

ASSISTANT PROFESSOR

Norfolk State University, School of Business

2023 – Present

ASSISTANT PROFESSOR

Christopher Newport University, School of Business

2016 – 2023

PUBLICATION

JOURNAL ARTICLES

1. Do Firms Benefit from Persistent Commitment to Accounting Conservatism? Positive Empirical Evidence from Cross-sectional and Longitudinal Analysis
 - *Journal of Academy of Business and Economics* (2024, ABDC rank C) with R. Dondeti, and S. Guha
2. Do Firms Time Changes in Accounting Estimates to Manage Earnings?
 - *Contemporary Accounting Research* (2022, ABDC rank A*) with M. Geiger, D. Paik, and C. Rabe
3. CEO Firm-related Wealth, Managerial Horizon, and Earnings Management
 - *Journal of Corporate Accounting & Finance* (2022, ABDC rank B) with A. Ngo, S. Guha, and C. Pham
4. Materiality Thresholds: Empirical Evidence from Change in Accounting Estimate Disclosures
 - *Accounting Horizons* (2021, ABDC rank A) with M. Geiger, D. Paik, and C. Rabe
5. Hiding in Plain Sight: Stealth Restatements and Their Implication for Litigation Risk
 - *NYU Journal of Law & Business* (2019, ABDC rank C) with R. Cohen

RESEARCH

RESEARCH INTEREST

Accounting, Finance, Management, and Law with special interest in

- *Materiality, Earnings management, Restatements, Litigation risk, Corporate social responsibility, Managerial and analyst forecast, Disclosures, Audit quality, Cybersecurity, and Data analytics*

WORKING PAPERS

Change in Accounting Estimates and Accounting Conservatism
Does Change in Accounting Estimates Improve Market's Ability to Estimate Earnings?
Corporate social responsibility index: issues and suggestions

WORK IN PROGRESS

Mandatory disclosure requirement, disclosure choice and its consequence
Corporate social responsibility and litigation risk

TEACHING

TEACHING INTEREST

Introductory and Intermediate Financial Accounting, Managerial and Cost Accounting, Auditing, Accounting Information System, Data Analytics in Accounting, Tax

CLASSES TAUGHT AT NORFOLK STATE UNIVERSITY

Accounting System (ACC 330)
Intermediate Financial Accounting I (ACC 301)
Introduction to Managerial Accounting (ACC 202)
Introduction to Financial Accounting (ACC 201)

CLASSES TAUGHT AT THE PREVIOUS INSTITUTIONS

Accounting Information System and Data analytics (ACC 330)
Cost Accounting (ACC 413)
Intermediate Financial Accounting II (ACC 302)
Introduction to Managerial Accounting (ACC 202)
Introductory Financial Accounting (ACC 201)

SERVICE

UNIVERSITY-LEVEL SERVICE

RISE (Research and Innovation Symposium and Exhibition) committee member (2024 – Present)
URM (Undergraduate Research and Mentorship) mentor (2024 – Present)
- NCUR (National Conference on Undergraduate Research) (2025) presentation by a mentee

COLLEGE AND DEPARTEMENT-LEVEL SERVICE

NABA (National Association of Black Accountants) NSU chapter advisor (2024 – Present)
Research & Grant Writing committee member (2023 - Present)
Advisory Board & Fundraising committee member (2023 - Present)
NSU School of Business Dean Search committee member (2024)

CONFERENCE

RESEARCH CONFERENCES

AAA (American Accounting Association) Spark Meeting (2024)

IABE (International Academy of Business and Economics) Conference (2024)

TEACHING CONFERENCES

ACUE (Association of College and University Educators) Micro-credential Courses for Effective Online Teaching Practices

- Creating an Inclusive and Supportive Online Learning Environment (2023)

- Promoting Active Learning Online (2024)

Online Faculty Certification Program for NSU (NSU, 2024)

Blackboard Ultra Transition Bootcamp (NSU, 2024)

OTHER CONFERENCES

Deloitte Access Accounting in DC area (2025) attended as a faculty coordinator

AWARD AND GRANT

AWARD

NSU Summer Research Award \$5,000 (2024)

GRANT

NSU Undergraduate Research and Mentorship Program \$5,000 (2024, 2025)