

**Curriculum Vitae**  
**Sewon O, Ph.D., CPA**

Texas Southern University  
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Education:

Mississippi State University  
Ph.D. – December 2001  
Major: Accounting                      Minor: Finance

Mississippi State University  
Master of Professional Accountancy – August 1997  
Major: Accounting

Yonsei University, Seoul, Korea  
B.A. – February 1980  
Major: English                      Minor: French

Professional Certification and Membership:

Certified Public Accountant, State of Mississippi  
American Accounting Association  
American Institute of Certified Public Accountants  
Institute of Management Accountants  
American Accounting Association Accounting Programs Leadership Group

Teaching/Work Experience:

Associate Professor of Accounting, Texas Southern University (January 2005-  
Present):  
Financial Accounting, Intermediate Accounting I & II, Advanced Accounting,  
Advanced Managerial Accounting  
Served as Co-advisor of Beta Alpha Psi

Assistant Professor, Georgia Southern University (August 2001 – December  
2004):  
Financial Accounting, Intermediate Accounting, Seminar in Financial Accounting,  
Senior Seminar, Accounting and Controls  
Served as Advisor of Accounting Association

Graduate Teaching Assistant, Mississippi State University (August 1998 – May 2001):

Financial Accounting, Managerial Accounting

Manager, W.L. Gore & Associates (Korea) Ltd. (November 1991 – July 1994):

Imports, Exports, Marketing, and Logistics

Assistant Manager, AMP (Korea) Ltd. (November 1985 – July 1991):

Sales Administration, Logistics, Imports, and Exports

Standard Chartered Bank PLC, Seoul Branch (February 1980 – November 1985):

Retail, Imports, Bonds and Guarantees.

#### Awards and Honors:

JHJ School of Business Seed Grant Award for Southwestern Business Administration Teaching Conference, 2015.

JHJ School of Business Seed Grant Award for Southwestern Business Administration Teaching Conference, 2014.

JHJ School of Business Seed Grant Award for Southwestern Business Administration Teaching Conference, 2013.

Outstanding Overseas Manuscript Award, Korean Accounting Association Annual International Conference, Gosung, Korea, June 18-19, 2008.

Visiting Scholar, Kyungpook National University, Korea, Summer of 2007.

Visiting Scholar, Kyungpook National University, Korea, Summer of 2004.

American Accounting Association New Faculty Consortium Fellow, Leesburg, Virginia, February 2003.

Outstanding International Doctoral Student Award, Mississippi State University. May, 2001.

American Accounting Association Doctoral Consortium Fellow, Tahoe City, California, June 1999.

Silver Medal Award, May 1997 CPA Exam. State of Mississippi.

#### Referred Academic Publications:

“Case Studies in Teaching Accounting Information Systems using SAP”, with

Kun Wang, *Journal of International Finance Studies*, October, 2020.

“Budgetary Comparison and Analysis – Evidence From Texas Municipalities”, with Kun Wang, *Journal of International Finance and Economics*, Volume 19, Number 4, 2019, p5-14.

“Accounting Curriculum and Data Analytics”, with Kun Wang, *Review of Business Research*, Volume 19, November 2, p23-30, 2019.

“Analysis of Governmental Fund Performance: Evidence from Texas Municipalities”, with Kun Wang, *Journal of International Finance And Economics*, Volume 18, Number 3, p29-38, 2018.

“Student Accounting Research in the Digital Era in a Graduate Seminar Course”, with Kun Wang, *Journal of International Finance Studies*, Volume 17, Issue 2, p65-70, December, 2017.

“Governmental Spending Trend and Composition – Evidence from Texas”, with Kun Wang, *Journal of International Finance Studies*, Vol. 16, No. 2, November 2016.

“Case Studies as an Effective Teaching Tool in Governmental and Not-For-Profit Accounting”, with Kun Wang, *Journal of Global Business Management*, Vol. 11, Num. 2, October 2015.

“A New Approach to Teach Accrual Accounting and Internal Adjustments” with Kun Wang, *Journal of Academy of Business and Economics*, Vol. 15, No. 4, 2015.

“Preparing Minority Graduate Students for CPA Examinations: Integrated Curriculum Approach” with Kun Wang, *California Business Review*, Vol. 2, Num. 3, 2014.

“Auditor Competition, Auditor Market Share, and Audit Pricing – Evidence From a Developing Country” with Kun Wang and Baoping Chu, *Journal of Global Business Management*, Vol. 10, Num.1, April 2014.

“The Impact of Audit Firm Size and Locality on Audit Fees in An Emerging Economy: Evidence from China” with Kun Wang and Baoping Chu, *Journal of Academy of Business and Economics*, Vol. 12, No. 4, 2012

“Auditor Market Share and Industry Specialization of Non-Big 4 Firms”, with Kun Wang, Zahid Iqbal, and L. Murphy Smith, *Journal of Accounting and Finance*, Vol. 11 (2), 2011.

“Board Independence and Market Reactions Around News of Stock Option Backdating” with Zahid Iqbal and Kun Wang, *Journal of Economics and Finance*, 2011.

“Incentive Effects of New Stock Options for Executives and Their Share Ownership in the Firm” with Zahid Iqbal and Kun Wang, *Review of Business Research*, Vol. 10, Number 4, 2010.

“Competition and Low-Balling: Evidence from Texas Municipalities” with Kun Wang, *Journal of Global Business Management*, Vol. 5, Num. 1, April, 2009.

“Audit Pricing and Auditor Industry Specialization in an Emerging Market: Evidence from China” with Kun Wang and Zahid Iqbal, *Journal of International Accounting, Auditing and Taxation*, March, 2009,

“The Effects of Individual, Institutional, and Market Factors on Business School Faculty Beliefs About Grades” with Timothy Cairney and Christopher Hodgdon, *Review of Business Research*, Vol. VIII, No. 4, 2008

“Determinants and Consequences of Voluntary Disclosure in an Emerging Market-Evidence from China” with Kung Wang and Cathy Claiborne, *Journal of International Accounting, Auditing and Taxation*, Volume 17, Issue 1, 2008.

“Are Female Executives More Risk-Averse than Male Executives?” with Zahid Iqbal and H. Young Baek, *Atlantic Economic Journal*, 34, 2006.

Academic Discipline and Beliefs About the Purpose of Grades: A Cross-Sectional Study of Business School Faculty” with Timothy Cairney, Christopher Hodgdon, and John Dyer, *Review of Business Research*, Vol. VI, No. 4, 2006

“Executive Tenure and Stock Selling in Response to Stock Option Awards” with Zahid Iqbal, *Journal of Business and Economic Perspectives*, Volume 32, No. 1, Spring/Summer, 2006.

“Employee Discrimination and Board Characteristics: Some Empirical Evidence” with Zahid Iqbal and Ladelle Hyman, *Review of Business Research*, Volume V, Number 1, 2005.

#### Working Papers:

“Incentive Effect of New Stock Options for Executives and Their Share Ownership in the Firm” with Zahid Iqbal and Kun Wang, September, 2009.

“Non-Big 4 Market in An Emerging Economy: Does Industry Specialization Pay?” with Kun Wang and Zahid Iqbal, August, 2009.

## Research Presentations:

“Case Studies in Teaching Accounting Information Systems using SAP”, with Kun Wang, International Academy of Business and Economics Annual Conference, New York, New York, October, 16-18, 2020.

“Budgetary Comparison and Analysis – Evidence From Texas Municipalities”, with Kun Wang, International Academy of Business and Economics Annual Conference, Houston, Texas, December, 12-14, 2019.

“Accounting Curriculum and data Analytics”, with Kun Wang, International Academy of Business and Economics Annual Conference, Las Vegas, Nevada, October 3-5, 2019.

“Incorporating Data Analytics Into Accounting Curriculum”, with Kun Wang, Jesse H. Jones School of Business, Texas Southern University, Houston, February, 12, 2019.

“Analysis of Governmental Fund Performance: Evidence from Texas Municipalities”, with Kun Wang, International Academy of Business and Economics Annual Conference, New York, New York, October, 11-13, 2018. Also served as a session chair.

“Student Accounting Research in the Digital Era in a Graduate Seminar Course”, with Kun Wang, International Academy of Business and Economics Annual Conference, Las Vegas, Nevada, December, 17-19, 2017.

“Student Accounting Research in the Digital Era in a Graduate Seminar Course”, with Kun Wang, Southwestern Business Administration Teaching Conference, Houston, Texas, October 26- 27, 2017.

“Governmental Spending Trend and Composition – Evidence from Texas”, with Kun Wang, International Academy of Business and Economics Annual Conference, Las Vegas, Nevada, October 9-11, 2016.

“Effective Teaching Ideas in Governmental and Not-For-Profit Accounting” with Kun Wang, Southwestern Business Administration Teaching Conference, Houston, Texas, October 29- 30, 2015.

“A New Approach to Teach Accrual Accounting and Adjusting Entries” with Kun Wang, International Academy of Business and Economics Annual Conference, Las Vegas, Nevada, October 11-13, 2015.

“A New Approach to Teach Accrual Accounting and Adjusting Entries” with Kun Wang, Southwestern Business Administration Teaching Conference, Houston, Texas, October 30- 31, 2014.

“Preparing Minority Graduate Students for CPA Examinations: Integrated Curriculum Approach” with Kun Wang, International Academy of Business and Economics Annual Conference, Las Vegas, Nevada, October 12-14, 2014.

“Preparing Graduate Students for CPA Examinations: Integrated Curriculum Approach” with Kun Wang, Southwestern Business Administration Teaching Conference, Houston, Texas, October 31- November 1, 2013.

“Auditor Competition, Auditor Market Share, and Audit Pricing: Evidence from a Developing Country” with Kun Wang, Academic and Business Research Institute Annual Conference, Las Vegas, Nevada, October 10-12, 2013.

“The Impact of Audit Firm Size and Locality on Audit Fees in An Emerging Economy: Evidence From China” with Kun Wang and Baoping Chu, International Academy of Business and Economics Annual Conference, Las Vegas, Nevada, October 14-16, 2012.

“The Impact of Audit Firm Size and Locality on Audit Fees on Emerging Economy: Evidence from China”, with Kun Wang, American Accounting Association Southwest Regional Meeting in conjunction with Federation of Business Disciplines Annual Meeting, March 9-12, 2011, Houston, Texas.

“Incentive Effects of New Stock Options for Executives and Their Share Ownership in the Firm” with Zahid Iqbal and Kun Wang, International Academy of Business and Economics Annual Conference, Las Vegas, Nevada, October 17-20, 2010.

“Auditor Reputation and Auditor Industry Specialization for Non-Big 4 Firms in An Emerging Market: Evidence From China” with Kun Wang and Zahid Iqbal, American Accounting Association Southwest Regional Meeting in conjunction with Federation of Business Disciplines Annual Meeting, March 2-6, 2010, Dallas, Texas.

“Competition and Low-Balling: Evidence from Texas Municipalities” with Kun Wang, American Accounting Association Southwest Regional Meeting in conjunction with Federation of Business Disciplines Annual Meeting, March 4-8, 2009, Oklahoma City, Oklahoma.

Also served as a reviewer

“Incorporation of IFRS into Teaching of Intermediate Accounting” with Kun Wang, Southwestern Business Administration Teaching Conference, Houston, Texas, October 22-24, 2008.

“The Effects of Individual, Institutional, and Market Factors on Business School Faculty Beliefs About Grades” with Timothy Cairney and Christopher Hodgdon,

International Academy of Business and Economics Annual Conference, Las Vegas, Nevada, October 19-22, 2008.  
Also served as a reviewer/discussant.

“Audit Pricing and Auditor Industry Specialization in an Emerging Market: Evidence from China’ with Kun Wang and Zahid Iqbal, American Accounting Association Annual Conference, Anaheim, California, August 3-6, 2008

“Auditor Industry Specialization in an Emerging Market: Evidence from China’ with Kun Wang and Zahid Iqbal, Korean Accounting Association Annual International Conference, Gosung, Korea, June 18-19, 2008.  
Also served as discussant

“Do stockholders blame managerial fraud on corporate governance? Evidence from stock price reaction to fraud” with Zahid Iqbal and Kun Wang, East Finance Association Annual Meeting, April 9-12, 2008, St. Petersburg, Florida.  
Also served as a discussant

“Executive stock options, risk taking, and the role of managerial ownership: Some evidence” with Zahid Iqbal and Kun Wang, Southwestern Finance Association in conjunction with Federation of Business Disciplines Annual Meeting, March 4-8, 2008, Houston, Texas  
Also served as a discussant

“Do stockholders blame managerial fraud on corporate governance? Evidence from stock price reaction to fraud” with Zahid Iqbal and Kun Wang, Southwestern Finance Association in conjunction with Federation of Business Disciplines Annual Meeting, March 4-8, 2008, Houston, Texas  
Also served as a discussant

“Audit Pricing and Auditor Industry Specialization in an Emerging Market: Evidence from China’ with Kun Wang and Zahid Iqbal, American Accounting Association Southwest Regional Meeting in conjunction with Federation of Business Disciplines Annual Meeting, March 4-8, 2008, Houston, Texas

“Audit Pricing and Auditor Industry Specialization in an Emerging Market: Evidence from China’ with Kun Wang and Zahid Iqbal, International Symposium on Empirical Accounting Research, Xiamen, China, December 15-16, 2007.

“The Effects of Individual, Institutional, and Market Factors on Business School Faculty Beliefs About Grades” with Timothy Cairney and Christopher Hodgdon, Academic Business World International Conference, Nashville, Tennessee, May 28-30, 2007.

“Determinants and Consequences of Voluntary Disclosure in an Emerging Market-Evidence from China” with Kung Wang and Cathy Claiborne, *American Accounting Association Southwest Regional Meeting*, San Antonio, Texas, February 22-24, 2007.

“Academic Discipline and Beliefs About the Purpose of Grades: A Cross-Sectional Study of Business School Faculty” with Timothy Cairney, Christopher Hodgdon, and John Dyer, *International Academy of Business and Economics Annual Conference*, Las Vegas, Nevada, October 15-18, 2006.

“Employee Discrimination and Board Characteristics: Some Empirical Evidence” with Zahid Iqbal and Ladelle Hyman, *International Academy of Business and Economics Annual Conference*, Las Vegas, Nevada, October 16-19, 2005.

“Video Supplements in Managerial Accounting” with Pierre L. Titard and Mark Lehman, *American Society of business and Behavioral Sciences Annual Conference*, Las Vegas, Nevada, February 21 – 26, 2001.

#### Other Conferences attended

Texas Society of Certified Public Accountants Accounting Education Conference, Austin, Texas, October 4-5, 2019.

“Navigating the New Regulatory Landscape – Key Challenges and Potential Changes in SEC Regulation and Enforcement” by Directors’ Roundtable, Houston, Texas, October 10, 2018.

“Leadership Skills Development Program” by Howard University Center for Accounting Education, Ernst & Young, and McConnell & Jones, Houston, Texas, April 8, 2017.

“Navigating the New Regulatory Landscape – Key Challenges and Potential Changes in SEC Regulation and Enforcement” by Directors’ Roundtable, Houston, Texas, March 23, 2017,

“Connect with Success: Accounting Summit for Intermediate Accounting”, by McGraw Hill Education, Austin, Texas, February 9-11, 2017.

Southwestern Business Administration Teaching Conference, Houston, Texas, October 27- 8, 2016.

“Leadership Skills Development Program” by Howard University Center for Accounting Education, Ernst & Young, and McConnell & Jones, April 16, 2016. (panelist)

Texas Society of Certified Public Accountants Accounting Education Conference, Austin, Texas, October 30-31, 2015.

Texas Society of Certified Public Accountants Accounting Education Conference, Austin, Texas, October 24-25, 2014.

Texas Society of Certified Public Accountants Accounting Education Conference, Austin, Texas, October 24-26, 2013.

Texas Society of Certified Public Accountants Accounting Education Conference, Austin, Texas, October 26-27, 2012.

AACSB Assessment Conference, March 19-21, 2012, Houston, Texas.

Texas Society of Certified Public Accountants Accounting Education Conference, Austin, Texas, October 28-29, 2011.

Texas Society of Certified Public Accountants Accounting Education Conference, Austin, Texas, November 5-6, 2010.

Texas State Board of Public Accountancy 5<sup>th</sup> Year Accounting Scholarship Advisory Meeting, Austin, Texas, October 27, 2009.

Texas Society of Certified Public Accountants Accounting Education Conference, Austin, Texas, October 30-31, 2009.

Texas State Board of Public Accountancy Educator Seminar, Austin, Texas, May 29, 2009.

Texas Society of Certified Public Accountants Energy Conference, Austin, Texas, May 14 -15, 2009.

Texas Society of Certified Public Accountants Accounting Education Conference, Houston, Texas, October 24-25, 2008.

Southern Business Administration Teaching Conference, Houston, Texas, October 22-24, 2008.

Southern Business Administration Teaching Conference, Houston, Texas, October 24-26, 2007.

The JHJ Global Commerce Center Conference on Doing Business in Africa, Texas Southern University, Houston, Texas, August 7, 2007.

Center for International Business Education & Research Faculty Development in International Business, Moore School of Business, University of South Carolina, Columbia, South Carolina, June 4-9, 2007.

Southern Business Administration Teaching Conference, Houston, Texas, October , 2006.

Texas Society of Certified Public Accountants Accounting Education Conference, Houston, Texas, October 16-27, 2005.

Georgia Association of Accounting Educators Annual Conference, Pine Mountain, Georgia, February 6-7, 2004.

American Accounting Association New Faculty Consortium, Leesburg, Virginia, February 6-9, 2003.

Institute of Management Accountants Florida Counsel Annual Meeting, Savannah, Georgia, January 16 – 17, 2004.

American Accounting Association National Conference Teaching and Development Seminar, Atlanta, Georgia, August 14-17, 2002

American Accounting Association National Conference, San Antonio, Texas, August 14-17, 2002

American Accounting Association National Conference, Atlanta, Georgia, August 13-16, 2001

American Accounting Association National Conference, Philadelphia, Pennsylvania, August 13-16, 2000

American Accounting Association Southeast Regional Conference, Charleston, South Carolina, March, 2004.  
Served as Reviewer

American Accounting Association Southeast Regional Conference, savannah, Georgia, March , 1999.

#### Committees :

University Curriculum Committee  
University Parking Committee  
University Faculty Grievance Committee  
University Faculty Advisory Committee

JHJ school of Business Curriculum Committee  
JHJ school of Business Assessment Committee  
JHJ school of Business Strategic Planning Committee  
JHJ school of Business MBA Course Development Committee  
JHJ school of Business Scholarship Committee  
JHJ school of Business e-MBA Committee  
JHJ school of Business Promotion and Tenure Committee  
Faculty Advisor – Beta Gamma Sigma  
Miss JHJ School of Business Committee  
Accounting Curriculum Committee  
Department of Accounting and Finance Grievance Committee  
Accounting Department Assessment Committee  
Accounting Faculty Search Committee  
Accounting Textbook Committee  
Accounting Student Scholarship Committee  
Departmental Grievance Committee

Professional / Community Service:

Texas State Board of Public Accountancy 5<sup>th</sup> Year Scholarship Advisory Board  
“On-Campus Champion” - American Institute of Certified Public Accountants.  
Reviewer – International Academy of Business and Economics  
Reviewer – American Accounting Association Southwest Region  
Reviewer – East Finance Association  
Reviewer - EMFT Journal  
Served as Director of Student Activities for Institute of Management Accountants  
Participate in Texas Society of CPA events such as “Casino Night – Scholarship Fundraising”  
Participated in student events of Financial Executives International.  
Vice President – Southwest Son Academy, Houston.  
Houston Korean Community IKE Recovery Committee  
Participated in NABA Thanksgiving Community Service.  
KCC Community Service.  
Volunteer Service – Korean Academy.