

Sanghum (Sean) Cho

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EDUCATION

University of Hawaii at Manoa, Shidler College of Business Honolulu, HI
Ph.D. in Business Administration (Accounting) May 2025

Baruch College, Department of Information Systems and Statistics New York, NY
Master of Science in Statistics

Truman State University, Business and Economics Department Kirksville, MO
Bachelor of Science in Accounting and Finance

ACADEMIC APPOINTMENT

Kansas Wesleyan University, Department of Business and Accounting Salina, KS
Assistant Professor of Accounting July 2025 – Present

RESEARCH INTERESTS

Corporate Governance, ESG, Labor Adjustment Costs, Spillover Effects, and Artificial Intelligence

WORKING PAPERS

Real Effects of Control Threats on Workplace Injuries: Evidence from Peer Firms

with Boochun Jung, Asad Kausar, and You-il (Chris) Park

- Under revision for the 2nd round review at *The Accounting Review*
- Developed from 2nd year summer paper
- Presented at: 47th EAA Annual Congress*, American University*, University of Hawaii at Manoa, and 2023 AAA Southwest Region Conference
- We examine how hostile takeover threats influence workplace safety, utilizing establishment-level workplace injury data. In line with the managers-employee alliance theory, we observe a reduction in workplace injuries when firms face increased takeover threats. This indicates that managers under such threats are more motivated to enhance safety as part of a defensive strategy, fostering alignment between employees and managerial interests to counteract potential takeovers. Our findings remain robust across various robustness tests, including propensity score matching, falsification tests, and leveraging the staggered state-by-state implementation of a strong poison pill statute as another exogenous variation in hostile takeover threats.

Mass Shootings and Local Firms' Labor Market Consequences

solo-authored (dissertation)

- Under revision
- Committee: Boochun Jung (co-chair), You-il (Chris) Park (co-chair), Abhishek Ramchandani, Il Sun (Sun) Yoo, Yuanzhang Xiao
- Presented at: 2025 Annual Conference, 2025 Hawaii Accounting Research Conference, and University of Hawaii at Manoa

- I investigate the effects of gun violence on firms' workforce dynamics. Using mass shootings as an exogenous shock to gun violence, I find local public firms experience significant contractions in both labor growth rates and investment in labor following such events. The effects are particularly pronounced in firms whose operations are concentrated in areas affected by mass shootings. Additionally, firms tend to improve employee treatment following such events. Overall, the effect appears to be largely driven by employees' desire for a safer work environment rather than by pessimistic sentiment bias among corporate managers. My study suggests that mass shootings shrink the local labor supply, leading to reductions in labor growth rates among local firms.

Cybersecurity and Investment Efficiency: Evidence from Data Breach Disclosure Laws

with Yingfeng Ge

- Presented at: University of Hawaii at Manoa*
- We investigate whether firms' cybersecurity investments resulting from disclosure mandates are efficient. Using the staggered adoption of data breach disclosure laws across U.S. states, we document that these laws decrease investment efficiency. The negative effects are less pronounced in IT-intensive industries and more pronounced in highly litigious industries. Cross-sectional tests indicate that the adverse effects are mitigated in IT-intensive industries but are more pronounced in industries with high litigation risk. Event-time, stacked regression, and removal of the transition period further corroborate the inferences that firms rush into compliance-driven cybersecurity investments, resulting in lower investment efficiency.

* = Present by a coauthor

WORK-IN-PROGRESS

Credit Ratings and Employee Treatment

with Boochun Jung, Asad Kausar, and You-il (Chris) Park

Gun Laws and Earnings Management

with Jae Kim

TEACHING INTERESTS & QUALIFICATIONS

Accounting Information Systems, Auditing, Financial Accounting, and Managerial Accounting

- | | |
|--|------|
| • CAMP +U course on inclusive practices for postsecondary faculty | 2024 |
| • Native Hawaiian Science and Engineering Mentorship Program | 2022 |
| • Passed all four sections of California Board of Accountancy Exam (Avg. score: 95) | 2017 |

TEACHING EXPERIENCE

Instructor, Kansas Wesleyan University, Department of Business and Accounting Fall 2025

ACC 485: Artificial Intelligence in Accounting (In-person, 8 students)

ACC 301: Intermediate Accounting I (In-person, 20 students)

ACC 210 Financial Accounting (In-person, two sections, 80 students)

- In progress

Instructor, University of Hawaii at Manoa, Shidler College of Business

ACC 200: Introduction to Accounting I (In-person, two sections, 88 students in total) Spring 2025

- Avg. ratings out of 5.0 for two sections: **4.5**
- *"The instructor demonstrated knowledge of the course content"* **4.7** (Avg. for two sections)

ACC 200: Introduction to Accounting I (In-person, two sections, 93 students in total) Fall 2024

- Avg. ratings out of 5.0 for two sections: **4.5** – [Student Evaluation](#)
- “The instructor demonstrated knowledge of the course content” **4.6** (Avg. for two sections)

ACC 210: Introduction to Financial Accounting (Hybrid, two sections, 70 students in total) Spring 2022

- The winner of **Shidler College of Business Teaching Excellence Award for Ph.D. Student**
 - Integrated various online teaching techniques for effective course delivery
- Avg. ratings out of 5.0 for two sections: **4.6** – [Student Evaluation](#)
- “The instructor demonstrated knowledge of the course content” **4.7** (Avg. for two sections)

Anonymous student comments:

- “I greatly appreciate Professor Sean! He is able to derive examples from the read-world and connect them to the course material. I admire his level of professionalism.”
- “The class was rough at the beginning of the year, but at about halfway, we did a course evaluation just like this one. He changed his teaching style to help support the students. I enjoyed this class, and I appreciate the time and effort the professor put in.”
- “The course was very organized, easy to follow, and overall great class.”

Teaching Assistant, University of Hawaii at Manoa, Shidler College of Business

Introduction to Database Management and Programming for Empirical Research: Ph.D. Spring 2023

- Academic Fellow for Prof. You-il (Chris) Park
- Mentored junior Ph.D. students on coding and assisted teaching materials on casual inference

PRESENTATIONS

AAA Annual Conference	2025
Hawaii Accounting Research Conference	2025
University of Hawaii at Manoa	2024
AAA Southwest Region Conference	2023
University of Hawaii at Manoa	2021
University of Hawaii at Manoa	2020

CONFERENCE PARTICIPATIONS (*d* = Discussant | *r* = Reviewer)

AAA Annual Conference (<i>d</i> & <i>r</i>)	2025
Hawaii Accounting Research Conference (<i>d</i> & <i>r</i>)	2025
Korean–American Accounting Professors Association Ph.D. Research Conference	2023
Hawaii Accounting Research Conference (<i>r</i>)	2023
AAA Southwest Region Conference (<i>r</i>)	2023
AAA FARS Doctoral Consortium	2022
Hawaii Accounting Research Conference	2022
Hawaii Accounting Research Doctoral Institute	2021
AAA Annual Meeting (<i>r</i>)	2021
Hawaii Accounting Research Conference	2021
Western Finance Association	2020
Hawaii Accounting Research Conference (<i>r</i>)	2020
Baruch Fordham and Rutgers Accounting Symposium	2019

ACADEMIC SERVICE

Reviewer

Asian Review of Accounting	2025
AAA Annual Meeting	2021, 2022, 2025
Hawaii Accounting Research Conference	2020, 2023 – 2025
East–West Center 24 th Graduate Student Conference	2024
AAA Southwest Region Conference	2023

Departmental Service

Accreditation Council for Business Schools and Programs (ACBSP) Accreditation	2025
<ul style="list-style-type: none"> Write a chapter of ACBSP initial accreditation self-study report 	
Hawaii Accounting Research Conference (HARC)	2020 – 2022
Hawaii Accounting Research Doctoral Institute (HARDI)	2021 – 2022
<ul style="list-style-type: none"> Developed/updated conference webpage, manage participation list and registration fee 	

Student Advising and Support (*Recommendation letter & Research mentor*)

Mei Fang Shi (<i>ASUH Academic Achievement Scholarship</i>)	2025
Logan Davis (<i>Study Abroad Program</i>)	2025
Charlize Kim (<i>Study Abroad Center</i>)	2025
Isabella Allas (<i>Manoa International Exchange Program</i>)	2025
Jinghui Huang (<i>Manoa International Exchange Program</i>)	2025
Jett Roselius (<i>Study Abroad Center</i>)	2025
Alizee Garcia Parsons (<i>Study Abroad Center</i>)	2025
Bobit Patao (<i>Study Abroad Center</i>)	2025
Zixin He (<i>Study Abroad Center</i>)	2025
Charlize Kim (<i>Manoa International Exchange Program</i>)	2024
Wilson Lau (<i>Freshman Bridge Research Symposium</i>)	2021

HONORS & AWARDS

Shidler College of Business Ph.D. Research Excellency, University of Hawaii at Manoa	2025
Student Affiliate Award, East–West Center	2020 – 2025
Shidler Graduate Assistantship, University of Hawaii at Manoa	2019 – 2023
Shidler College of Business Ph.D. Teaching Excellency, University of Hawaii at Manoa	2023
AAA FARS Doctoral Consortium Nominee	2022
President’s Recognition, Truman State University	2013

ACADEMIC EXPERIENCE

University of Hawaii at Manoa, *Graduate Assistant*

- 2022 – 2023: Shirley Daniel, Jee-Hae Lim, and Jian Zhou
- 2021 – 2022: Shirley Daniel, You-il (Chris) Park, and David Yang
- 2020 – 2021: Boochun Jung, Jee-Hae Lim, and Tu Xu
- 2019 – 2020: Boochun Jung, You-il (Chris) Park, and Tu Xu

Baruch College CUNY, *Research Assistant*

- 2018: Heemin Lee

PROFESSIONAL EXPERIENCE

United Merchant Services
Staff

Seoul, Korea
2014

MEMBERSHIPS

American Accounting Association (AAA)
AAA Financial Accounting and Reporting Section
Korean – American Accounting Professors Association
Baruch College Alumni Association
Truman Alumni Association

REFERENCES

Boochun Jung (co-chair)
Shidler College Distinguished Professor
Shidler College of Business, University of Hawaii at Manoa
(808) 956–8461 | boochun@hawaii.edu

You-il (Chris) Park (co-chair)
Associate Professor, Accuity LLP Accounting Faculty Fellow
Shidler College of Business, University of Hawaii at Manoa
(808) 956–7028 | youil@hawaii.edu

Asad Kausar
Professor of Accounting
Kogod School of Business, American University
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