

Diana Choi, *PhD, CPA*

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ACADEMIC EMPLOYMENT

Mitchell E. Daniels, Jr. School of Business, Purdue University *West Lafayette, IN*
Assistant Professor, Aug. 2018 – Present

EDUCATION

Fisher College of Business, The Ohio State University *Columbus, OH*
Ph.D. in Accounting & Minors in Economics and Statistics, Aug. 2018

McCombs School of Business, The University of Texas at Austin *Austin, TX*
Masters in Professional Accounting (Track: Financial Reporting and Assurance), May 2011

School of Business, Yonsei University *Seoul, South Korea*
Bachelor of Business Administration, Feb. 2009

RESEARCH INTERESTS

Financial Reporting; Financial Institutions; Corporate Governance; Accounting Regulation;
Debt Contracts

PUBLICATIONS

“Bank Audit Committee Financial Expertise and Timely Loan Loss Recognition”

- Solo-authored; based on dissertation
- Featured in the Fall 2020 *Krannert Management Research Newsletter*
- *Contemporary Accounting Research*, 2024; 1–35.

WORKING PAPERS

“Heterogeneous Effects of ASC 606 on Financial-Statement Comparability: Evidence from an Industry-focused Approach”

- With Sehwa Kim (Columbia) and Xue Wang (OSU)

“Do Non-Disclosure Agreements Deter Employees from Blowing the Whistle on Accounting Misconduct?”

- With Jon Black (University of Melbourne), Gus De Franco (Purdue), and Hayoon Yee (Korea Capital Market Institute)

“Spillover Effects of Bank Enforcement Actions”

- With Lin Cheng (CEIBS), Theodore Goodman (Purdue), and Danyang Jiang (UIBE)

“Information or Strategy: Managers’ Discussion of Prior Conference Call Questions”

- With Danyang Jiang (UIBE) and Haoyuan Li (UIBE)

“Timing Discretion in Expense Recognition and Properties of Accounting Information”

- With Xue Wang (OSU)

RESEARCH PRESENTATIONS (*† indicates presentation by a co-author*)

47 th European Accounting Association Annual Congress, May 2025	<i>Rome, Italy</i>
Chapman University, Feb. 2025	<i>Orange, CA</i>
Hawai’i Accounting Research Conference (discussant), Jan. 2025 [†]	<i>Honolulu, HI</i>
KAAPA PhD Conference, Nov. 2024 (discussant)	<i>Virtual</i>
University of North Texas, Nov. 2024 [†]	<i>Denton, TX</i>
Monash University, Oct. 2024 [†]	<i>Melbourne, Australia</i>
AAA Annual Meeting, Aug. 2024 [†]	<i>Washington, D.C.</i>
Korea University, June 2024 [†]	<i>Seoul, South Korea</i>
Sungkyunkwan University, June 2024 [†]	<i>Seoul, South Korea</i>
Humboldt University of Berlin, June 2024 [†]	<i>Berlin, Germany</i>
Deakin University, June 2024 [†]	<i>Burwood VIC, Australia</i>
Yonsei University, May 2024 [†]	<i>Seoul, South Korea</i>
Sogang University, April. 2024 [†]	<i>Seoul, South Korea</i>
Boston College, April. 2024 [†]	<i>Chestnut Hill, MA</i>
AAA Annual Meeting, Aug. 2023	<i>Aurora, CO</i>
UIBE, April. 2023 [†]	<i>Beijing, China</i>
CEIBS, April. 2023 [†]	<i>Shanghai, China</i>
FARS Midyear Meeting, Jan. 2023 (presenter and discussant)	<i>Phoenix, AZ</i>
Columbia University – The Accounting Design Project, Nov. 2022	<i>Virtual</i>
AAA Annual Meeting, Aug. 2022	<i>San Diego, CA</i>
Corporate Governance and Executive Compensation Research Series (CGECRS) Webinar, July. 2022 [†]	<i>Virtual</i>
Haskayne and Fox Accounting Conference, June 2022 [†]	<i>Whistler, BC, Canada</i>
Midwest Accounting Research Conference, June 2022 (discussant)	<i>Iowa City, IA</i>
Columbia University, April 2022 [†]	<i>New York, NY</i>
FARS Midyear Meeting, Jan. 2022 (presenter and discussant)	<i>Virtual</i>

AAA Annual Meeting, Aug. 2020 (invited, but canceled due to COVID-19)	<i>Atlanta, GA</i>
FARS Midyear Meeting, Jan. 2020	<i>Nashville, TN</i>
Hawai'i Accounting Research Conference (presenter, moderator, and discussant), Jan. 2020	<i>Hilo, HI</i>
University of Illinois at Urbana-Champaign, Nov. 2019	<i>Champaign, IL</i>
Southern Methodist University, Nov. 2019 [†]	<i>Dallas, TX</i>
AAA Annual Meeting (presenter, moderator, and discussant), Aug. 2019	<i>San Francisco, CA</i>
Ohio State University, July 2019	<i>Columbus, OH</i>
Purdue University, Feb. 2018	<i>West Lafayette, IN</i>
University of Illinois at Chicago, Feb. 2018	<i>Chicago, IL</i>
San Diego State University, Feb. 2018	<i>San Diego, CA</i>
The University of Texas at Dallas, Jan. 2018	<i>Dallas, TX</i>
Binghamton University, Jan. 2018	<i>Binghamton, NY</i>
Ohio State University, July, Dec. 2016; May 2016; Jan. 2018	<i>Columbus, OH</i>
Accounting PhD Rookie Recruiting and Research Camp, Dec. 2017	<i>Miami, FL</i>
AAA Ohio Regional Meeting, May 2017	<i>Columbus, OH</i>

CONFERENCE ATTENDANCE

AAA Annual Meeting, Aug. 2025	<i>Chicago, IL</i>
47 th European Accounting Association Annual Congress, May 2025	<i>Rome, Italy</i>
Workshop on Financial Institutions Research, April 2025	<i>St. Louis, MO</i>
The Annual Cherry Blossom Conference, April 2025	<i>Washington, DC</i>
Hawai'i Accounting Research Conference, Jan. 2025	<i>Honolulu, HI</i>
Midwest Accounting Research Conference, June 2024	<i>West Lafayette, IN</i>
Purdue Accounting Theory Conference, May 2024	<i>West Lafayette, IN</i>
Columbia Burton Accounting Conference, Nov. 2023	<i>New York, NY</i>
AAA Annual Meeting, Aug. 2023	<i>Aurora, CO</i>
Workshop on Financial Institutions Research, May 2023	<i>St. Louis, MO</i>
University of Illinois Arthur R. Wyatt Young Scholars Research Symposium, April 2023	<i>Champaign, IL</i>
FARS Midyear Meeting, Jan. 2023	<i>Phoenix, AZ</i>
The Accounting Design Project, Nov. 2022	<i>Virtual</i>
AAA Annual Meeting, Aug. 2022	<i>San Diego, CA & Virtual</i>
Workshop on Financial Institutions Research, July 2022	<i>Virtual</i>
Midwest Accounting Research Conference, June 2022	<i>Iowa City, IA</i>
The Cherry Blossom Conference, April 2022	<i>Virtual</i>
Second Annual Labor and Accounting Group Conference, April 2022	<i>Virtual</i>
FARS Midyear Meeting, Jan. 2022	<i>Virtual</i>
RAST Conference, Dec 2021	<i>Virtual</i>

Workshop on Financial Institutions Research, July 2021	<i>Virtual</i>
Midwest Accounting Research Conference, June 2021	<i>Virtual</i>
McGill Accounting Research Conference, May 2021	<i>Virtual</i>
Purdue Accounting Theory Conference, May 2021	<i>Virtual</i>
University of Illinois PwC Young Scholars Research Symposium, Jan. 2021	<i>Virtual</i>
Workshop on Financial Institutions Research, June 2020	<i>Virtual</i>
FARS Midyear Meeting, Jan. 2020	<i>Nashville, TN</i>
Hawai'i Accounting Research Conference, Jan. 2020	<i>Hilo, HI</i>
AAA Annual Meeting, Aug. 2019	<i>San Francisco, CA</i>
Workshop on Financial Institutions Research, July 2019	<i>St. Louis, MO</i>
Financial Economics of Insurance Workshop, June 2019	<i>Princeton, NJ</i>
Midwest Accounting Research Conference, June 2019	<i>East Lansing, MI</i>
Purdue Accounting Theory Conference, May 2019	<i>West Lafayette, IN</i>
AAA New Faculty Consortium, Feb. 2019	<i>Leesburg, VA</i>
FARS Midyear Meeting, Jan. 2018	<i>Austin, TX</i>
AAA Ohio Regional Meeting, May 2017	<i>Columbus, OH</i>
FARS Midyear Meeting, Jan. 2016	<i>Newport Beach, CA</i>
Midwest Accounting Research Conference, June 2016	<i>State College, PA</i>
Midwest Accounting Research Conference, June 2014	<i>Columbus, OH</i>

TEACHING EXPERIENCE

Krannert School of Management, Purdue University

- Instructor for Introductory Accounting (MGMT 20000; MGMT 20000H), 2019 – Present
- List of “Distinguished” Instructors, 2022
- List of “Outstanding and Distinguished” Instructors, 2019

Fisher College of Business, The Ohio State University

- Instructor for Intermediate Financial Accounting I (AMIS 3200), Fall 2015

PROFESSIONAL EXPERIENCE

PricewaterhouseCoopers

Houston, TX

- Associate in Audit & Assurance, Sep. 2011 – Mar. 2013

LICENSE AND MEMBERSHIPS

Certified Public Accountant, Texas (Active, License ID: 100490)

American Accounting Association

Financial Accounting and Reporting Section – AAA

National Asian American Society of Accountants (ASCEND), Houston Chapter, June 2012 – June 2013

SERVICE

Accounting External and Internal Seminar Committee, Purdue University, 2024 – Present
Midwest Accounting Research Conference Organizer, Purdue University, 2024 – Present
Advisor, Future Business Leaders of America, 2025
Accounting Research Workshop Coordinator, Purdue University, 2024 – 2025
Digital Footprint Committee, Purdue University, 2021 – 2022
Accounting Research Workshop Coordinator, Purdue University, 2019 – 2021
STAR Policy Review Committee, Purdue University, 2019 – 2020
Innovation Research/Teaching Committee, Purdue University, 2019 – 2020
Faculty Student Mentoring Lunch Participant, Purdue University, 2019 – 2020
Meet the Faculty Event Participant, Purdue University, 2019 – Present
Faculty Recruiting Committee, Purdue University, 2018 – Present

Ad-hoc Reviewer, Contemporary Accounting Research, 2020 – Present
Ad-hoc Reviewer, Journal of Accounting, Auditing and Finance, 2019
Ad-hoc Reviewer, AAA Annual Meeting, 2019; 2020; 2022; 2023
Ad-hoc Reviewer, FARS Midyear Meeting, 2019; 2020; 2022; 2023; 2025
Ad-hoc Reviewer, Hawai'i Accounting Research Conference, 2019; 2020; 2022; 2024; 2025
Ad-hoc Reviewer, AAA Ohio Regional Meeting, 2017

HONORS AND AWARDS

Financial Accounting and Reporting Section (FARS) Excellence in Reviewing Award, 2020
Purdue University Krannert Distinguished Teaching List, 2019, 2022
Purdue University Krannert Research Data Initiative, 2018 – Present
The Ohio State University Graduate Fellowship, 2013 – 2018
Yonsei University Truth Scholarship for Academic Excellence, 2008