

# Diana Choi

KRAN 535  
403 W. State Street  
West Lafayette, IN 47907

Phone: (765) 494-4744  
E-mail: [choi585@purdue.edu](mailto:choi585@purdue.edu)

## ACADEMIC EMPLOYMENT

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**Krannert School of Management, Purdue University** *West Lafayette, IN*  
Assistant Professor, Aug. 2018 - Present

## EDUCATION

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**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*  
Master 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

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

## WORKING PAPERS

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**“Earnings Management through Capitalizing Costs: Evidence from Accounting for Policy Acquisition Costs in the Insurance Industry”**

- With Xue Wang (OSU)

**“Heterogeneity in the Financial Reporting Effects of ASC 606 Adoptions: Evidence from an Industry-Focused Approach”**

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

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

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

**“The Effect of Bank Audit Committee Financial Experts on Loan Loss Provision Timeliness”**

- Solo-authored; based on dissertation
- Featured in Krannert Management Research Newsletter

## **WORK IN PROGRESS**

### **“Spillover Effects of Bank Enforcement Actions”**

- With Theodore Goodman (Purdue) and Lin Cheng (Arizona)

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

FARS Midyear Meeting, Jan. 2022 (Presenter, Discussant)	<i>Virtual</i>
AAA Annual Meeting, Aug. 2020 (invited, but cancelled due to COVID-19)	<i>Atlanta, GA</i>
FARS Midyear Meeting, Jan. 2020	<i>Nashville, TN</i>
Hawai'i Accounting Research Conference (Presenter, Moderator, Discussant), Jan. 2020	<i>Hilo, HI</i>
University of Illinois at Urbana-Champaign, Nov. 2019	<i>Champaign, IL</i>
Southern Methodist University, Nov. 2019 <sup>†</sup>	<i>Dallas, TX</i>
AAA Annual Meeting (Presenter, Moderator, Discussant x2), 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**

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**

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### **Krannert School of Management, Purdue University**

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

### **Fisher College of Business, The Ohio State University**

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

## **PROFESSIONAL EXPERIENCE**

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### **PricewaterhouseCoopers**

*Houston, TX*

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

## **LICENSE AND MEMBERSHIPS**

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**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**

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Digital Footprint Committee, Purdue University, 2021 – Present

Accounting BKD 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 – Present

Meet the Faculty Event Participant, Purdue University, 2019 – Present

Faculty Recruiting Committee, Purdue University, 2018 – Present

Ad-hoc Reviewer, Contemporary Accounting Research, 2020

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

## **HONORS AND AWARDS**

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**Financial Accounting and Reporting Section (FARS) Excellence in Reviewing Award,**  
2020

**Purdue University** Krannert Distinguished Teaching List, 2019

**Purdue University** Krannert Research Data Initiative, 2018– Present

**The Ohio State University** Graduate Fellowship, 2013 – 2018

**Yonsei University** Truth Scholarship for Academic Excellence, 2008