

HAN-UP PARK

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ACADEMIC EMPLOYMENT

Department of Accounting, Edwards School of Business, University of Saskatchewan
Associate Professor, July 2025–Present
Assistant Professor, September 2017–June 2025
Department of Accounting, Fox School of Business, Temple University
Graduate Teaching/Research Assistant, 2011-2016
Department of Statistics, University of Michigan—Ann Arbor
Graduate Student Instructor, 2010

EDUCATION

Ph.D., Temple University, Accounting, 2017
M.A., University of Michigan, Applied Statistics, 2011
B.B.A., Seoul National University, Business Administration (Cum Laude), 2008

PUBLISHED ARTICLES

- “Balance Sheet Strength in the Oil and Gas Industry: Saving for a Rainy Day or Making Hay While the Sun Shines” (with Mark Anderson and Vicky Ma). *Advances in Accounting* (2025). <https://doi.org/10.1016/j.adiac.2025.100806>
- “Collaborating with Data Aggregators and the Estimote.com Setting” (with Joshua Khavis). *Journal of Financial Reporting* (2024): Vol. 9: No. 2, pp 71-101. <https://doi.org/10.2308/JFR-2022-021>
- “Order Backlog and Its Association with Fundamental Analysis Metrics and Future Earnings” (with Rajiv Banker, Russell Barber, Dana Hollie). *Review of Quantitative Finance and Accounting* (2024): Vol. 62: pp 1733-1753. <https://doi.org/10.1007/s11156-024-01248-6>
- “Organizational Constraints and Outsourcing under Demand Uncertainty: Evidence from the Brazilian Electricity Distribution Industry” (with Rajiv Banker and Soojin Lee). *Management Accounting Research* (2023): Vol. 60. <https://doi.org/10.1016/j.mar.2023.100838>
- “Overseeing the Dynamic Materiality of ESG Risks: The Board’s Role” (with Norman Sheehan, Richard Powers, and Sarah Keyes). *Journal of Applied Corporate Finance* (2023): Vol. 35: No. 2, pp 52-57. <https://doi.org/10.1111/jacf.12551>
- “Estimation of an Efficient Production Frontier with Increasing Marginal Product: The Case of the Canadian Oil and Gas Industry” (with Vicky Ma). *Data Envelopment Analysis Journal* (2021): Vol. 5: No. 2, pp 311-338. <http://dx.doi.org/10.1561/103.000000039>
- “Three-Stage Approach to Analyze Organizational Ability” (with Rajiv Banker). *Data Envelopment Analysis Journal* (2021): Vol. 5: No. 1, pp 27-54. <http://dx.doi.org/10.1561/103.000000034>

CURRENT WORKING PAPERS

- “Nudging Towards Better Earnings Forecasts” (with Larry Brown and Joshua Khavis)
- “Feedforward to Inform Pay-Performance Sensitivity: Evidence from a High-End Retailer” (with Soojin Lee)
- “The 150-Hour Rule and Labor Productivity of the US Accounting Firms” (with Hamilton Elkins)

RESEARCH IN PROGRESS

- “Earnings Forecast Platform Competition (tentative title)” (with Joshua Khavis and G. Lawrence Sanders)

SELECTED GRANTS, AWARDS, AND HONORS

- Best Management Accounting Reviewers - Annual Meeting, Management Accounting Section, American Accounting Association, 2024
- Research, Scholarly, and Artistic Works Excellence Award, University of Saskatchewan, 2023
- Best Reviewer Award, Management Accounting Section, American Accounting Association, 2020; 2019
- Excellence in Reviewing Award, Financial Accounting and Reporting Section, American Accounting Association, 2019; 2017
- CPA Canada - CAAA Management Accounting, Performance Management, Finance, Governance & Strategy Research Grant, Principal Investigator (CAD 3,000), December 2019
- 7th Annual PhD Program School-Wide Research Competition, 3rd Place Finish in Completed Dissertation Category, Fox School of Business, Temple University, September 2017
- Temple University Doctoral Dissertation Completion Grant, Spring 2017
- Army Commendation Medal, 2nd Infantry Division, U.S. Army, 2006

REFeree SERVICE

Journal of Management Accounting Research

Accounting Horizons

Accounting Perspectives

European Journal of Operations Research

Annals of Operations Research

The North American Journal of Economics and Finance

Korean Accounting Review

Data Envelopment Analysis Journal

American Accounting Association Annual Meeting; Canadian Academic Accounting Association Annual Conference; Management Accounting Section Midyear Meeting; Financial Accounting Reporting Section Midyear Meeting; Audit Midyear Meeting; Hawaii Accounting Research Conference; AAA Mid-Atlantic Region Meeting

PRESENTATIONS (* indicates presentations by a co-author)

- 2025 2nd Fox Accounting PhD Alumni Summer (Virtual) Conference, August 2025 (“The 150-Hour Rule and Labor Productivity of the US Accounting Firms”)
- Haskayne-Fox Accounting Conference, July 2025 (“The 150-Hour Rule and Labor Productivity of the US Accounting Firms”)
- CAAA Annual Conference, June 2025 (“The 150-Hour Rule and Labor Productivity of the US Accounting Firms”)
- Fox-Haskayne Accounting Conference, August 2024 (“Is SG&A Intensity a Proxy for Adjustment Costs?”)
- AAA Annual Meeting, August 2024 (“Is SG&A Intensity a Proxy for Adjustment Costs?”)
- Haskayne-Fox Accounting Conference, June 2024 (“Crowdsourcing: Implications for Earnings Forecasts and Market Efficiency”)
- *FARS and Journal of Financial Reporting: 2nd Annual Research Mini-Conference, March 2022 (“Estimize: Crowdsourcing Forecasts for Earnings, Revenues, and Economic Indicators”)
- *2023 Advances in Accounting (AIA) Research Conference, October 2023, Bellingham, WA (“Balance Sheet Strength in the Oil and Gas Industry: Saving for a Rainy Day or Making Hay While the Sun Shines”)
- AAA Annual Meeting, Aug 2023 (“Nudging Towards Better Earnings Forecasts”)
- Haskayne-Fox Accounting Conference, June 2023 (“Why is SG&A Intensity Associated with Abnormal Returns?”)
- CAAA Annual Conference, June 2023 (“Why is SG&A Intensity Associated with Abnormal Returns?”) Scheduled
- *1st Fox Accounting PhD Alumni Summer (Virtual) Conference, May 2023 (“Nudging Towards Better Earnings Forecasts”)
- Haskayne-Fox Accounting Conference, June 2022 (“Nudging Towards Better Earnings Forecasts”)
- CAAA Annual Conference, June 2022 (“Nudging Towards Better Earnings Forecasts”)
- Edwards School of Business FIN 990 (Seminar in Finance), March 2022 (“Nudging Towards Better Earnings Forecasts”)
- Hawai'i Accounting Research Conference, Manoa, Hawaii, January 2022 (“Nudge towards Better Earnings Forecasts”)
- AAA Annual Meeting, August 2020
- CAAA Annual Conference, June 2020
- Hawai'i Accounting Research Conference, Hilo, Hawaii, January 2020
- AAA Annual Meeting, San Francisco, CA, August 2019
- 17th International Conference on Data Envelopment Analysis, Calgary, AB, Canada, July 2019
- Conference on the Convergence of Financial and Managerial Accounting Research, Lake Louise, AB, Canada, June 2019
- AAA MAS Meeting, Fort Lauderdale, FL, January 2019
- AAA Annual Meeting, National Harbor, MD, August 2018
- CAAA Annual Conference, Calgary, AB Canada, June 2018
- AAA FARS Meeting, Austin, TX, January 2018
- AAA MAS Meeting, Scottsdale, AZ, January 2018

- AAA Annual Meeting, San Diego, CA, August 2017
- Conference on the Convergence of Financial and Managerial Accounting Research, Banff National Park, AB, Canada, June 2017
- AAA FARS Meeting, Charlotte, NC, January 2017
- University of Saskatchewan, Saskatoon, SK Canada, January 2017
- Miami Rookie Camp, Miami, FL, December 2016
- AAA Annual Meeting, New York, NY, August 2016
- AAA MAS Midyear Meeting, Dallas, TX, January 2016
- Conference on the Convergence of Financial and Managerial Accounting Research, Banff National Park, AB, Canada, June 2015
- AAA MAS Midyear Meeting, Newport Beach, CA, January 2015
- Temple Accounting Conference, Philadelphia, PA, August 2014
- AAA Annual Meeting, Atlanta, GA, August 2014
- CAAA Annual Conference, Edmonton, AB, Canada, June 2014
- Mid-Atlantic Region Meeting, King of Prussia, PA, April 2014
- AAA Audit Section Midyear Meeting, San Antonio, TX, January 2014
- Northeast Decision Science Institute Conference, Philadelphia, PA, March 2014
- AAA Annual Meeting, Anaheim, CA, August 2013
- AAA Mid-Atlantic Region Meeting, Parsippany, NJ, March 2013

TEACHING

- Instructor, Edwards School of Business, University of Saskatchewan
Data Analytics for Accountants (COMM 324), 2023–2024
- Course Coordinator, Edwards School of Business, University of Saskatchewan
Introduction to Management Accounting (COMM 210), 2022–2023, 2024–2025
- Instructor, Edwards School of Business, University of Saskatchewan
Accounting for Planning and Decision Making (MBA 865), 2022–2023
- Instructor, Edwards School of Business, University of Saskatchewan
Introduction to Management Accounting (COMM 210), 2018–2022
- Instructor, Fox School of Business, Temple University
Managerial Accounting, 2014–2015
Graduate Teaching Assistant, Financial Accounting, 2015
- Lab Instructor, College of Literature Science, and the Arts, University of Michigan
Introduction to Statistics, 2010

OTHER WORKSHOP AND CONFERENCE PARTICIPATION

- 2023 1st Fox Accounting PhD Alumni Summer (Virtual) Conference
- 2021 FARS and Journal of Financial Reporting: Research Methods Virtual Mini-Conference
- Summer Institute for Transparency and Reproducibility Methods for Social Science Research, Berkeley, CA, June 2015
- Annual Causal Inference Workshop, Chicago, IL, June and August 2013

INSTITUTIONAL SERVICE

- Canadian Academic Accounting Association
 - George Baxter Award Committee (2022–2023; 2023–2024)
 - CAAA Research Grant Sub-Committee (2019)

- Edwards School of Business
 - MBA Committee, Edwards School of Business (2022–2023)
 - Research Committee, Edwards School of Business (2018–2021; 2023–2025)
 - Academic Affairs Committee, Edwards School of Business (2017–2018)
 - External Examiner for M.Sc. in Finance Program, Edwards School of Business (2023 for Dylan Mortensen and Yuxin Song; 2021 for Forhad Hossain; 2019 for Shafayat Hussain; 2017 for Daniel Ho Young Kim)

MEDIA APPEARANCE

- CBC Saskatoon Morning, October 27, 2021, on Uranium price, business cycle, and stock market reactions; CBC Regina The Morning Edition, October 27, 2021, on Uranium price, business cycle, and stock market reactions