

Sangwook Nam

<https://sangwook-nam.com/>

Northwestern University, 2211 Campus Dr. Office #4480

January 31, 2025

Email : sangwook.nam@kellogg.northwestern.edu

Evanston, IL

EDUCATION

- **Northwestern University** Evanston, IL
 - Ph.D. in Accounting Information & Management* 2025 (Expected)
 - M.S. in Managerial Economics & Strategy* 2019
 - Passed Ph.D. qualifiers for Microeconomics and Econometrics
- **Seoul National University** Seoul, Korea
 - Graduate work toward *M.S. in Accounting* 2018
 - B.B.A., B.A. in Economics, B.S. in Statistics, Summa Cum Laude* 2017

RESEARCH INTERESTS

Disclosure, Economic Consequences of Regulation and Disclosure Mandate, Spillover Effects, Supply Chain, Product Market Competition

WORKING PAPER

- **Do Customer Disclosures Affect Suppliers' Internal Capital Allocation Decisions?**
 - *Job Market Paper*
 - In this paper, I examine the effect of enhanced customer disclosures on suppliers' internal capital allocation decisions using the SFAS 131 segment disclosure mandate as a quasi-natural experiment. I find that suppliers "over-invest" in segments affected by customer disclosures to deter potential entry threats. The primary contribution of this study is to provide novel insights about the impact of enhanced customer disclosures on the internal resource allocations of supplier firms.
 - Presentations: Kellogg Accounting Seminar Series, WashU Accounting Research Conference (poster session), Boston Accounting Student Symposium, Hawaii Accounting Research Conference, Korean American Accounting Professors Association (KAAPA) Ph.D. Conference, The Japanese Accounting Review Conference
- **Do Companies Use Their Nonprofits to Earn Profits?**
 - In this paper, I investigate whether companies use nonprofit donations to earn profits through political connections, focusing on the electric utility industry. The study reveals that while profits per dollar from charitable contributions are lower than from campaign contributions, companies invest significantly more in donations, ultimately earning greater total profits from philanthropic spending. This work highlights the profitability of corporate philanthropy as a tool for political influence.

WORK-IN-PROGRESS

- **The Impact of Standardized Disclosure on Private Information Production: Evidence from Korean IPOs**
 - Co-author: Yongseok Kim
- **Do Supply Chain Financing Disclosures Mitigate or Exacerbate Predation Risk?**
 - Co-author: Edmund Lou
- **Do Companies Invest According to Geographic Sales Growth Signals? Evidence from Product-Level Data**
 - Co-author: Shera Gong

RESEARCH CONFERENCES

Hawaii Accounting Research Conference (Presenter, Discussant×2)	2025
The Japanese Accounting Review Conference (Presenter)	2024
Korean American Accounting Professors Association Ph.D. Conference (Presenter)	2024
Boston Accounting Students Symposium (Presenter)	2024
Washington University in St. Louis Annual Accounting Research Conference (Poster Presenter)	2024
AAA Annual Meeting	2024
Kellogg Accounting Conference	2024
Kellogg Accounting Conference	2023
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium (Presenter)	2021
AAA Annual Meeting	2021
McGill Accounting Research Conference	2021
Government and Nonprofit Section Midyear Meeting	2021
FARS Doctoral Consortium	2021
Accounting and Economics Society Summer School	2020

TEACHING

- **Northwestern University** Evanston, IL
Teaching Assistant (TA Rating: 5.54/6.00)
 - **Fall 2021:** Managerial Accounting, EMBA – Sugata Roychowdhury
 - **Summer 2021:** Financial Reporting, MBA – Georg Rickmann
 - **Fall 2020:** Financial Reporting, MBA – Sri Sridharan
 - **Summer 2020:** Financial Reporting, MBA – Andy Leone and Sri Sridharan
- **Seoul National University** Seoul, Korea
Teaching Assistant
 - **Fall 2017:** Operations Management, Undergraduate – Michael K. Lim

SERVICE

- **Ad Hoc Referee**

Hawaii Accounting Research Conference	2024
Hawaii Accounting Research Conference	2023
AAA Annual Meeting	2022
Financial Accounting and Reporting Section Midyear Meeting	2020
- **Departmental Service**

Initiated and Organized PhD Research Brainstorming Sessions	2023
---	------

HONORS AND AWARDS

Kellogg School of Management Fellowship	2018 – 2024
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellow	2021
Seoul National University Alumni Association in Chicago Scholarship	2019
Korea Life Insurance Association Scholarship	2015
Seoul National University Merit-based Scholarship	2015
National Need-based Scholarship	2015
North Hamgyong Province Scholarship for Students with North Korean Heritage	2015
Kwanak Corporation Scholarship	2010

PROFESSIONAL EXPERIENCE

- **DGB Life Insurance** Seoul, Korea
Summer Intern *Summer 2015*
 - **Customer Strategy Team:** Analyzed statistical patterns in customer insurance premiums, providing actionable insights

- **Bank of Korea**

Research Assistant

Seoul, Korea

Summer 2014

- **Economic Statistics Department:** Collected and analyzed financial statement data for private companies

- **Defense Communications Command, Republic of Korea Army**

HR Specialist

Wonju, Korea

2011 – 2013

- **51st Battalion:** Formulated and refined an optimized guard duty scheduling system for a team of 36 soldiers, improving efficiency and morale

OTHER INFORMATION

Citizenship: United States and Korea

Language: R, SAS, L^AT_EX, English (fluent), Korean (native), Classical Chinese (reading proficiency)

CRMO warrior: Battling Chronic Recurrent Multifocal Osteomyelitis (CRMO), an extremely rare condition (1 in a million) with no current cure

Hobby: Horseback riding, Running (10 miles: 1h 29m 39s; 10k: 48m 57s)

REFERENCES

Sugata Roychowdhury

Committee Chair

DeWitt W. Buchanan Jr. Professor of Accounting
Kellogg School of Management
Northwestern University
sugata.roychowdhury@kellogg.northwestern.edu

Jung Min Kim

Committee Member

Assistant Professor of Accounting
Kellogg School of Management
Northwestern University
jungmin.kim@kellogg.northwestern.edu

Ronald A. Dye

Committee Member

Leonard Spacek Professor of Accounting
Kellogg School of Management
Northwestern University
rdye@kellogg.northwestern.edu

Mihir N. Mehta

Committee Member

Coopers & Lybrand, Norman E. Auerbach Assistant
Professor of Accounting
Ross School of Business
University of Michigan
mnmehta@umich.edu