

Kyonghee Kim
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Department of Accounting and Information Systems
Eli Broad College of Business, Michigan State University
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ACADEMIC EXPERIENCE

Michigan State University
Associate Professor (Since July 2017)
University of Missouri at Columbia
Associate Professor and Andersen Alumni/Joseph A. Silvos Distinguished
Professorship (September 2016~June 2017)
Assistant Professor, CBIZ MHM Faculty Scholar (September 2010-August 2016)
University of Illinois at Chicago (August 2005-August 2010)
Assistant Professor of Accounting

PROFESSIONAL CERTIFICATION

Ohio Society of Certified Public Accountants, CPA (Inactive)

EDUCATION

Ph.D. in Accounting
Joseph M. Katz Graduate School of Business, University of Pittsburgh, July 2005
M.S. in Accounting
Kent State University, August 1996
B.S. in Business and Management
University of Maryland, May 1995

RESEARCH

Research Interests

Incentive Contracts, Corporate Governance, and Financial Reporting and Disclosure

Refereed Publications

- “Auditor Going Concern Opinions and Bank Systemic Risk: Evidence from the 2007-2009 Financial Crisis” with Anne Albrecht, Matt Glendening, and Raynolde Pereira, *AUDITING: A Journal of Practice & Theory* (2020), vol.39(3), 1-28.
- “On the Relation between Insider Trading and Going Concern Opinions” with Nicholas Hallman, Andrew Imdieke, and Raynolde Pereira, *AUDITING: A Journal of Practice & Theory* (2020), vol. 39(1), 43-70.
- “Hedge Fund Ownership and Voluntary Disclosure” with Bok Baik, Jinmo Kim, and Suresh Patro, *Review of Quantitative Finance and Accounting* (2020), vol. 54, 877-910.

- “An Empirical Examination of the Divergence between Managers’ and Analysts’ Earnings Forecasts” with Somnath Das and Sukesh Patro, *Contemporary Accounting Research* (2017), vol. 34(4), 2123-2151.
- “Option Incentives, Leverage and Risk-Taking” with Sukesh Patro and Raynolde Pereira, *Journal of Corporate Finance* (2017) vol.43, 1-18.
- “White Collar Incentives” with Bok Baik, Harry Evans, and Yoshio Yanadori, *Accounting, Organizations and Society* (2016), vol.53, 34-49.
- “Analysts’ Pre-tax Income Forecasts and the Tax Expense Anomaly” with Bok Baik, Richard Morton, and Yongoh Roh, *Review of Accounting Studies* (2016), vol.21(2), 559-595.
- “Macroeconomic Uncertainty and Management Earnings Forecasts” with Shail Pandit and Charles Wasley, *Accounting Horizons* (2016), vol. 30(1), 157-172.
- “Outside Directors and Board Advising and Monitoring Performance” with Elaine Mauldin and Sukesh Patro, *Journal of Accounting and Economics* (2014), vol.57, 110-131.
- “Earnings Smoothing, Cash Flow Volatility, and CEO Cash Bonus” with Somnath Das and Keejae Hong, *The Financial Review* (2013), vol. 48, 123-150.
- “On the Anomalous Stock Price Response to Management Earnings Forecasts” with Somnath Das and Sukesh Patro, *Journal of Business Finance & Accounting* (2012), vol. 39 (7-8), 905-935.
- “An Analysis of Managerial Use and Market Consequences of Earnings Management and Expectation Management” with Somnath Das and Sukesh Patro, *The Accounting Review* (2011), vol.86 (6), 1935-1967.
- “Blockholder Monitoring and the Efficiency of Pay-Performance Benchmarking” Kyonghee Kim, *Journal of Corporate Finance* (2010), vol.16 (5), 748-766.
- “Nonfinancial Performance Measures and Physician Compensation” with Harry Evans, Nandu Nagarajan, and Sukesh Patro, *Journal of Management Accounting Research* (2010), vol.22, 31-56.
- “Uncertainty, Legal Liability, and Incentive Contracts” with Harry Evans and Nandu Nagarajan, *The Accounting Review* (2006), vol.81 (5), 1045-1071.

Papers Under Review

- “The Effect of SEC Reviewers on Comment Letters and Financial Reporting Quality” with Matthew Baugh and Kwangjun Lee (under third round review at *Contemporary Accounting Research*)
- “Mandatory Disclosure and Management Discretion: On the Case of Changes in Accounting Estimates” with Anne Albrecht and Kwang J. Lee (under revision for resubmit to *Review of Accounting Studies*)
- “On Bearish Valuation Signals in Bad Economic States” with Inder Khurana, Sukesh Patro, and Rong Zhao (under review at *Review of Quantitative Finance and Accounting*)
- “Small Business Financing and the Accrual Accounting Choice” with Sukesh Patro and Keejae Hong (under review at *Journal of Business Finance and Accounting*)

Working Papers

- “Why are Auditors Dismissed after a Restatement?” with Matthew Baugh and Phillip Lamoreaux
- “White Collar Manager Tenure and Compensation Design” with Bok Baik, Harry Evans, and Sukesh Patro
- “Organizational Complexity and Voluntary Disclosure” with Bok Baik, Marilyn Johnson, and KyungHwa Yu
- “Operating Leverage and Discretionary Investment” with Sangmok Lee
- “The Effect of Financial Reporting Readability on Foreign Investors’ Information Acquisition Activity” with Bok Baik, Hyunkwon Cho, and Ga-young Choi
- “Firm Innovation and Narrative R&D Disclosure” with Bok Baik and Seung-Youb Han

PRESENTATIONS

Peer Reviewed Presentations

- European Accounting Association Annual Meeting, May 2018
- 15th Global Management Accounting Research Symposium, June 2018
- AAA Management Accounting Section Mid-Year Meeting, January 2018, January 2019
- AAA Annual Meeting, August 2017
- Journal of Accounting, Auditing, Finance Conference, June 2016
- Conference on Convergence of Financial and Managerial Accounting Research – University of Calgary and Temple University, June 2015
- AAA Annual Meeting, August 2015
- AAA, Management Accounting Section Mid-Year Meeting, January 2015
- AAA, Financial Accounting and Reporting Section Mid-Year Meeting, January 2014
- Conference on Convergence of Financial and Managerial Accounting Research – Temple University, June 2014
- Financial Management Association Annual Conference, October 2014
- AAA, Management Accounting Section Mid-Year Meeting, January 2013
- Korean Accounting Association Annual Meeting, July 2013
- Corporate Governance Symposium at the University of Missouri at Columbia, May 2011
- 23rd Conference on Financial Economics and Accounting – University of Southern California, 2012
- Financial Management Association Annual Meeting, 2011
- AAA Annual Meeting, August 2011
- AAA, Management Accounting Section Mid-Year Meeting, January 2011
- AAA Annual Meeting, August 2010
- AAA, Management Accounting Section Mid-Year Meeting, January 2009
- *Journal of Management Accounting Research* Annual Conference, January 2010
- AAA, Financial Accounting and Reporting Section Mid-Year Meeting, January 2009
- AAA Annual Meeting, August 2009
- AAA Annual Meeting, August 2008

- Financial Management Association Annual Meeting, 2007
- 18th Annual Conference on Financial Economics and Accounting – New York University, 2008

Faculty Research Seminars

- Iowa State University, 2017
- Michigan State University 2016, 2017
- Northern Illinois University, 2016
- University of Missouri at Columbia 2010, 2011, 2012, 2014, 2015
- University of Texas Arlington, 2016
- University of North Carolina at Charlotte. 2015
- University of Illinois at Chicago, 2009, 2008, 2005
- University of Pittsburgh, 2008
- National University of Singapore, 2005
- University of Southern California 2005
- University of Houston, 2005
- Singapore Management University, 2005
- University of Waterloo 2005
- State University of New York at Buffalo, 2005

TEACHING

Teaching Interests

Managerial/Cost Accounting
Financial Accounting

Teaching Experience

- Introduction to Financial Accounting (undergraduate, 2003)
- Intermediate Financial Accounting (graduate and undergraduate, 2005-2007)
- Financial Accounting (MBA and undergraduate, 2008-2010)
- Managerial/Cost Accounting (undergraduate since Fall 2010, EMBA since Fall 2019)
- Archival Research in Management Accounting (PhD Seminar, since Spring 2019)

SERVICE

Michigan State University

University

- University Committee on Graduate Studies (September 2019-)
- University Committee on Graduate Studies – Chair of Subcommittee on Academic Policy on Research (October 2020 -)

Eli Broad College of Business

- Board College Strategic Planning on Scholarship Committee (January 2019-)
- Doctoral Program Committee (September 2018 -)
- 16th Global Management Accounting Symposium Co-coordinator (2018/2019)

Department of Accounting and Information Systems

- Co-Director of Accounting Ph.D. Program (September 2017 -)
- PhD. Committee (September 2017 -)
- Undergraduate Curriculum Committee (September 2017 – August 2019)
- Departmental Advisory Committee (September 2017 – August 2019)

University of Missouri Columbia**Trulaske College of Business**

- Diversity Committee, Trulaske College of Business (2014-2017)

School of Accountancy

- 150-hour Program Policy Committee (2015-2017)
- Faculty Recruiting Committee (2013/2014, 2014/2015, 2016/2017)
- 150-Hour Program Director & Assistant Director Recruiting Committee (2014)
- Senior-Staff Recruiting Committee (2013/2014)
- Peer Teaching & Annual Performance Evaluation Committee (2012 & 2016)

Doctoral Dissertation Committee

- Hari Ramasubramanian, Michigan State University (January 2020 ~)
- Seung-Youb Lee, Seoul National University (January 2018-June 2019)
- Matt Baugh, University of Missouri at Columbia (2016-2017)
 - Placement: W.P. Carey School of Business, Arizona State University
- Xia Zhang, University of Missouri at Columbia (2014-2015)
 - Placement: Milgard School of Business, University of Washington, Tacoma
- Sarah Stein, University of Missouri at Columbia (2012-2013)
 - Placement: Pamplin College of Business, Virginia Polytechnic Institute and State University
- Shuqing Luo, University of Pittsburgh (2008-2010)
 - Placement: Business School, National University of Singapore

PROFESSIONAL AFFILIATIONS

American Accounting Association
Institutes of Management Accountants

PROFESSIONAL AWARDS & ACTIVITIES**Honors and Awards (University of Missouri Columbia)**

- Trulaske College of Business Mid-Career Research Achievement Award (2016)
- Trulaske College of Business Summer Scholar Awards (2014, 2016, 2017)
- Trulaske College of Business Large Grant (2014)
- Trulaske College of Business Summer Research Fellowship Grant (2013)
- *Journal of Management Accounting Research* Best Paper Award for “Nonfinancial Performance Measures and Physician Compensation” with Harry Evans, Nandu Nagarajan, and Sukesh Patro (2012)

Ad hoc Reviewer for Journals

- The Accounting Review
- Contemporary Accounting Research
- Accounting, Organizations and Society
- Management Science
- Journal of Corporate Finance
- Journal of Management Accounting Research
- Journal of Accounting and Public Policy
- Journal of Banking and Finance
- The Financial Review
- Accounting & Finance
- Asia-Pacific Journal of Financial Studies
- Asia-Pacific Journal of Accounting and Economics
- Journal of Multinational Financial Management

National-Level Professional Activities

- American Accounting Association, Management Accounting Section
 - Member of Committee for Best Early-Career Research Award (2018/2019)
- American Accounting Association, Financial Accounting Reporting Section
 - Session Coordinator for the 2011 Annual Meeting

Other External Activities

- Reviewer and/or discussant for American Accounting Association Annual Meeting (2010, 2013, 2015, 2017, 2018)
- Reviewer and/or discussant for the American Accounting Association, Management Accounting Section Mid-Year meetings (2008, 2012~2021).
- Reviewer for American Accounting Association, Financial Accounting and Reporting Section Mid-Year Meeting (2009, 2011, 2015~2020).
- Reviewer for Hawaii Accounting Research Conference (2017, 2018)
- Discussant for the 2013 Korean Accounting Association Annual Meeting.