

**Kyonghee Kim**  
**September 2022**

---

Department of Accounting and Information Systems  
Eli Broad College of Business, Michigan State University  
North Business Complex N206  
632 Bogue Street, East Lansing, MI 48824  
Tel: 517-432-2920 (office)  
Email: kimkyon9@msu.edu

---

**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**

Corporate Governance, Internal/External Controls, Compensation Design, and Financial Reporting & Disclosures.

**Refereed Publications**

- “The Effect of SEC Reviewers on Comment Letters and Financial Reporting Quality” with Matthew Baugh and Kwang J. Lee, *Contemporary Accounting Research* (2022), vol.39(1), 656-690.
- “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, Jin-mo Kim, and Suresh Patro, *Review of Quantitative Finance and Accounting* (2019), vol. 54, 877-910.
- “An Empirical Examination of the Divergence between Managers’ and Analysts’ Earnings Forecasts” with Somnath Das and Suresh Patro, *Contemporary Accounting Research* (2017), vol. 34(4), 2123-2151.
- “Option Incentives, Leverage and Risk-Taking” with Suresh 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 Suresh 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 Suresh 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 Suresh 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 Suresh 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.

### **Working Papers**

- “Mandatory Disclosure and Management Discretion: On the Case of Changes in Accounting Estimates” with Anne Albrecht, Kwang J. Lee, and Matt Glendening
- “Cost Structure and Discretionary Investment” with Sangmok Lee and Suresh Patro
- “Organizational Complexity, Financial Reporting Complexity, and Voluntary Disclosure” with Bok Baik, Marilyn Johnson, and Kyung-hwa Yu
- “Why are Auditors Dismissed after a Restatement?” with Matthew Baugh and Phillip Lamoreaux.

## **PRESENTATIONS**

### **Peer Reviewed Presentations**

- AAA Management Accounting Section Mid-Year Meeting, January Peer-Reviewe013, 2015, 2018, 2019, 2021
- AAA Annual Meeting, August 2008, 2009, 2010, 2011, 2015, 2017, 2021
- AAA, Financial Accounting and Reporting Section Mid-Year Meeting, January 2009, 2014
- European Accounting Association Annual Meeting, May 2018
- 15<sup>th</sup> Global Management Accounting Research Symposium, June 2018
- 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, 2019
- Conference on Convergence of Financial and Managerial Accounting Research – Temple University, June 2014
- Financial Management Association Annual Conference, October 2007, 2011, 2014
- Korean Accounting Association Annual Meeting, July 2013
- Corporate Governance Symposium at the University of Missouri at Columbia, May 2011
- *Journal of Management Accounting Research* Annual Conference, January 2010
- 23<sup>rd</sup> Conference on Financial Economics and Accounting – University of Southern California, 2012
- 18<sup>th</sup> Annual Conference on Financial Economics and Accounting – New York University, 2008

### **Faculty Research Seminars**

- University of California – Riverside, 2021
- Iowa State University, 2017
- Michigan State University 2016, 2017, 2020
- 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)

## PROFESSIONAL AFFILIATIONS

- American Accounting Association
- Institutes of Management Accountants

## PROFESSIONAL RECOGNITION, AWARDS & GRANTS

### Michigan State University

- Eli Broad College of Business Summer Research Grant (2022)
- Chartered Institute of Management Accountants (CIMA) Grant for the 2019 Global Management Accounting Research Symposium
- 2022 Outstanding Reviewer – *Contemporary Accounting Research*

### 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)

## SERVICE

### Michigan State University

### University

- University Committee on Graduate Studies (Since September 2019)
- University Committee on Graduate Studies – Chair of Subcommittee on Academic Policy on Research (October 2020 – September 2021)

#### Eli Broad College of Business

- Board College Strategic Planning on Scholarship Committee (2019~2020)
- Doctoral Program Committee (September 2018-September 2021)
- 16<sup>th</sup> Global Management Accounting Symposium Co-coordinator (2018/2019)

#### Department of Accounting and Information Systems

- Co-Director of Accounting Ph.D. Program (September 2017 – September 2021)
- PhD. Committee (September 2017 – September 2021)
- 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**

- Sue Yang, Michigan State University (Since January 2022)
- Hari Ramasubramanian, Michigan State University (January 2020 ~ May 2021)
  - Placement: Frankfurt School of Finance & Management
- Seung-Youb Lee, Seoul National University (January 2018-June 2019)
  - Placement: College of Business, Hongik University (Seoul, Korea)
- 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

#### **Editorial Board**

- Accounting, Organizations and Society

#### **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 Business Finance and Accounting
- 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
  - 2023 MAS Doctoral Colloquium Co-chair
  - Member of Committee for Best Early-Career Research Award (2018/2019, 2021/2022)
- 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, 2018~2022)
- Reviewer and/or discussant for the American Accounting Association, Management Accounting Section Mid-Year meetings (2008, 2012~2023).
- Reviewer for American Accounting Association, Financial Accounting and Reporting Section Mid-Year Meeting (2009, 2011, 2015~2022).
- Reviewer for Hawaii Accounting Research Conference (2017, 2018)
- Discussant for the Korean Accounting Association Annual Meeting (2013)