

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. Silvosso 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

Internal & External Corporate Control Mechanisms, Financial Reporting, Disclosures.

Refereed Publications

- “Accrual accounting and access to external funds: Evidence from small businesses” with Keejae Hong, Sukesh Patro, and Kyunghwa Yu. *Advances in Accounting* (2025), vol. 68, 1-11.
- “Mandatory Changes in Accounting Estimates and the Usefulness of Earnings” with Anne Albrecht, Kwang J. Lee, and Matt Glendening, *Review of Accounting Studies* (2024), vol. 29, 1320-1359.
- “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 Sukesh 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 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.

Working Papers

- “Corporate Diversification and Management Control System: Organizational Structure and Monitoring” with James Anderson, Marilyn Johnson, Sukesh Patro, and Kyunghwa Yu

- “Does Cost Structure Curb Managerial Overinvestment?” with Sangmok Lee and Sukesh Patro
- “Organizational Complexity, Financial Reporting Complexity, and Voluntary Disclosure” with Bok Baik, Marilyn Johnson, and Kyung-Hwa Yu
- “Geographic Proximity and Analysts’ Reliance on Soft Information: Evidence from the COVID-19 Pandemic” with Bok Baik, Bryan Lee, and Kyunghwa Yu
- “Local Well-Being and Firm Risk” with Sukesh Patro and Lu Zhang

PRESENTATIONS

Peer-Reviewed Presentations

- AAA Management Accounting Section Mid-Year Meeting, January 2013, 2015, 2018, 2019, 2021, 2023, 2024
- 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
- Global Management Accounting Research Symposium, June 2018, June 2019
- 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
- 23rd Conference on Financial Economics and Accounting – University of Southern California, 2012
- 18th Annual Conference on Financial Economics and Accounting – New York University, 2008

Faculty Research Seminars

- Kent State University, 2023
- 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
- Seoul National University. 2010.
- University of Illinois at Chicago, 2005, 2008, 2009
- 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

- Archival Research in Management Accounting (PhD Seminar, 2019, 2021, 2023, 2025)
- Cost Accounting (undergraduate, since Fall 2010)
- Managerial Accounting (executive MBA, since Fall 2019)
- Financial Accounting (MBA and undergraduate, 2008-2010)
- Intermediate Financial Accounting (graduate and undergraduate, 2005-2007)
- Introduction to Financial Accounting (undergraduate, 2003)

PROFESSIONAL AFFILIATIONS

- American Accounting Association
- Institutes of Management Accountants

PROFESSIONAL RECOGNITION, AWARDS & GRANTS

Recognition & Awards

- *Contemporary Accounting Research* – Outstanding Reviewer (2022)
- *Journal of Management Accounting Research* Best Paper Award for “Nonfinancial Performance Measures and Physician Compensation” with Harry Evans, Nandu Nagarajan, and Sukesh Patro (2012)

Grants

- Chartered Institute of Management Accountants (CIMA) Grant for Global Management Accounting Research Symposium (2019)
- Michigan State University, Eli Broad College of Business
 - Summer Research Grant (2022, 2023)
- University of Missouri Columbia, Trulaske College of Business
 - Mid-Career Research Achievement Award (2016)
 - Summer Scholar Awards (2014, 2016, 2017)
 - Large Grant for Research (2014)
 - Summer Research Fellowship Grant (2013)

SERVICE

National-Level Professional Activities

- American Accounting Association, Management Accounting Section (MAS)
 - 2024 MAS Doctoral Colloquium, Chair
 - 2024 MAS PhD Mentorship Program, Chair
 - 2023 MAS Doctoral Colloquium, Co-chair
 - 2023 MAS PhD Mentorship Program, 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

Michigan State University

- University Committee on Graduate Studies (September 2019 ~ June 2025)
 - Elected Vice Chair of UCGS (September 2023 ~ April 2024)
 - Chair of Subcommittee on Academic Policy on Research (September 2020 – August 2021)
 - Subcommittee on Curriculum & Program Review (September 2019 ~ April 2020, September 2021 ~ April 2024)
- University Working Group: Academic year faculty compensation and the university matching for retirement contribution for summer activities. (2024 ~ 2025)

Eli Broad College of Business

- Ph.D. Program Committee (September 2018-September 2021)
- Board College Strategic Planning on Scholarship Committee (2019~2020)
- 16th Global Management Accounting Symposium Co-coordinator (2018/2019)

Department of Accounting and Information Systems

- Managerial Accounting Faculty Recruiting Committee, Chair (September 2024 ~ March 2025)
- Department Advisory Committee Member (Since September 2024)
- Co-Director of Accounting Ph.D. Program (September 2017 – September 2021)
- Ph.D. Committee Member (September 2017 – September 2021)
- Undergraduate Curriculum Committee (September 2017 – August 2019)
- Department 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 Committees

- Sangmok Lee, Michigan State University (Since September 2021 ~ May 2024) – Chair
 - Placement: Rowan University
- Sue Yang, Michigan State University (January 2022~May 2023) – Committee member
 - Placement: Texas Tech University
- Hari Ramasubramanian, Michigan State University (January 2020 ~ May 2021) – Committee member
 - Placement: Frankfurt School of Finance & Management
- Seung-Youb Lee, Seoul National University (January 2018-June 2019) – Committee member
 - Placement: College of Business, Hong-Ik University (Seoul, Korea)
- Matt Baugh, University of Missouri at Columbia (2016-2017) – Committee member
 - Placement: W.P. Carey School of Business, Arizona State University
- Xia Zhang, University of Missouri at Columbia (2014-2015) – Committee member
 - Placement: Milgard School of Business, University of Washington, Tacoma
- Sarah Stein, University of Missouri at Columbia (2012-2013) – Committee member
 - Placement: Pamplin College of Business, Virginia Polytechnic Institute, and State University
- Shuqing Luo, University of Pittsburgh (2008-2010) – Committee member
 - 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
- Accounting Horizons
- 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

Other External Activities

- Reviewer and/or discussant for American Accounting Association Annual Meeting (2010, 2013, 2015, 2017~2024)
- Reviewer and/or discussant for the American Accounting Association, Management Accounting Section Mid-Year meetings (2008, 2012~2025).
- Reviewer for American Accounting Association, Financial Accounting and Reporting Section Mid-Year Meeting (2009, 2011, 2015~2022, 2024).
- Reviewer for Hawaii Accounting Research Conference (2017, 2018, 2023)
- Discussant for the Korean Accounting Association Annual Meeting (2013)