

Jae B. Kim

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Lehigh University
Department of Accounting
College of Business and Economics
621 Taylor St, Bethlehem PA 18015, USA

Office: 610-758-3458

E-mail: jbk317@lehigh.edu

ACADEMIC APPOINTMENT

Lehigh University, College of Business and Economics

Associate Professor of Accounting (June 2020 ~ present)

Assistant Professor of Accounting (July 2017 ~ May 2020)

Singapore Management University, School of Accountancy

Assistant Professor of Accounting (July 2011 ~ June 2017)

EDUCATION

University of Minnesota, Carlson School of Management, Minneapolis, MN

Ph.D. in Business Administration, Accounting Concentration (June 2011)

KAIST Graduate School of Management, Seoul, Korea

M.S. in Management Engineering (February 2005)

Yonsei University, Seoul, Korea

B.A. in Economics and Applied Statistics (February 2003)

Michigan State University, East Lansing, MI

Exchange Student (January to December 2001)

RESEARCH INTERESTS

Voluntary Disclosure, Earnings Management, Security Valuation, Financial Analysts' Forecasts, Executive Compensation, Audit

PUBLISHED OR ACCEPTED JOURNAL ARTICLES

The Effect of SFAS 158 on the Mispricing of Pension Plan Funding (with Jonathan (Sangwook) Nam), 2020, forthcoming at *Asia-Pacific Journal of Accounting and Economics*

Managers' Stock-Based Compensation and Disclosures of High Proprietary Cost Information: An Investigation of US Biotech Firms (with Luminita Enache), 2020, *Pacific Accounting Review*, 32 (1): 96 – 124.

Valuation Implications of Unconditional Accounting Conservatism: Evidence from Analysts' Target Prices (with Alexander Nekrasov, Pervin Shroff, and Andreas Simon), 2019, *Contemporary Accounting Research*, 36 (3): 1669 – 1698.

Levelling the Playing Field between Large and Small Institutions: Evidence from the SEC's XBRL Mandate (with Neil Bhattacharya and Young Jun Cho), 2018, *The Accounting Review*, 93 (5): 51 – 71.

Internal Control and Operational Efficiency (with Qiang Cheng and Beng Wee Goh), 2018, *Contemporary Accounting Research*, 35 (2): 1102 – 1139.

Credit Default Swaps and Managers' Voluntary Disclosure (with Pervin Shroff, Dushyantkumar Vyas, and Regina Wittenberg Moerman), 2018, *Journal of Accounting Research*, 56 (3): 953 – 988.

- Featured in *Columbia Law School's Blue Sky Blog*, September 2018.

- Recognized as one of the top 20 most read papers over 2017-2018 in *Journal of Accounting Research*

The Effect of CEO Stock-based Compensation on Pricing of Future Earnings (with Bobae Choi), 2017, *European Accounting Review*, 26 (4): 651 – 679.

Accounting Flexibility and Managers' Forecast Behavior Prior to Seasoned Equity Offerings (single-authored), 2016, *Review of Accounting Studies*, 21 (4): 1361 – 1400.

WORKING PAPERS

Managers' Pay Duration and Voluntary Disclosures (with Qiang Cheng and Young Jun Cho), 2020, under review

- Featured in *Asian Bureau of Finance and Economic Research's Research Digest*, November 2018.

Analyst Reputation and Management Earnings Forecasts (with Yongtae Kim and Joonho Lee), 2020, under review

Transient Institutional Ownership and Duration of Executive Compensation (with Bobae Choi, Yongtae Kim, and Doowon Lee), 2019, being revised to submit to a journal

Opacity is Gold: Disaggregation of Financial Reporting Items and Innovation (with Jonghwan (Simon) Kim and Kwangjoo Koo), 2019, being revised to submit to a journal

CEO External Directorships and Managerial Short-Termism (with Bright Asante-Appiah and Kwangjoo Koo), 2019, being revised to submit to a journal

The Triangular Relationship between Audit Committee Characteristics, Audit Input and Financial Reporting Quality (with Benjamin Segal, Dan Segal, and Yoonseok Zang), 2018

TEACHING EXPERIENCE

Teaching Interests: Financial Accounting, Financial Statement Analysis, Managerial Accounting

Lehigh University

Undergraduate Program: Intermediate Accounting II (Student Evaluation: 4.2 ~ 4.5 / 5.0)

Spring 2018, 2019, 2020

Fall 2018

Singapore Management University

Undergraduate Program: Financial Accounting (Student Evaluation: 6.0 ~ 6.5 / 7.0 & 4.3 / 5.0)

Term 2 (Spring) 2011, 2014, 2015, 2016

Term 1 (Fall) 2012, 2013

University of Minnesota

Undergraduate Program: Introduction to Financial Reporting (Student Evaluation: 5.5 ~ 6.0 / 6.0)

Fall 2008, 2009

Teaching Assistant, University of Minnesota, Carlson School of Management, 2007 – 2010

Ph.D. Program: Empirical Research in Capital Markets

MBA Program: Financial Statement Analysis

Undergraduate Program: Intermediate Accounting, Introduction to Financial Reporting

HONORS AND AWARDS

Carl R. and Ingeborg Beidleman Research Awards, Lehigh University, 2019
 Provost's Travel Research Grant, Lehigh University, 2018, 2019
 Dean's List for Teaching Excellence, School of Accountancy, Singapore Management University, 2017
 Excellence in Reviewing Award, FARS, American Accounting Association, 2017
 Best Reviewer Award, *Asia-Pacific Journal of Financial Studies*, 2015
 Ph.D. Dissertation Proposal Award, Carlson School of Management, 2010
 Ph.D. Student Teaching Award, Carlson School of Management, 2010, 2009
 AAA Deloitte J. Michael Cook Doctoral Consortium Fellow, 2010
 Ph.D. Summer Research Fellowship, Carlson School of Management, 2007 – 2010
 Accounting Department Scholarships, Carlson School of Management, 2007 – 2010
 AAA FARS Doctoral Consortium Fellow, 2009
 Ph.D. Program Fellowship, Carlson School of Management, 2006 – 2010
 Member of Honor Society of Beta Gamma Sigma, 2004 – present
 Academic Scholarship, KAIST Graduate School of Management, 2003 – 2005
 Academic Scholarship, Yonsei University, 2002, 1997
 High Honor Student Award, Yonsei University, 2000, 1999

PRESENTATIONS

Conferences (* presented by co-author)

Asian Academic Accounting Association Annual Meeting, "Opacity is Gold: Disaggregation of Financial Reporting Items and Innovation", Seoul, Korea, 2019
 AAA North-East Region Meeting, "The Effect of SFAS 158 on the Mispricing of Pension Plan Funding", New York, NY, 2019
 AAA Annual Meeting, "Transient Institutional Ownership and Duration of Executive Compensation", San Francisco, CA, 2019
 AAA Annual Meeting, "Opacity is Gold: Disaggregation of Financial Reporting Items and Innovation", San Francisco, CA, 2019*
 Asian Accounting Associations Annual Conference, "The Effect of SFAS 158 on the Mispricing of Pension Plan Funding", Gyeongju, South Korea, 2019*
 Conference on the Convergence of Financial and Managerial Accounting Research, "Opacity is Gold: Disaggregation of Financial Reporting Items and Innovation", Banff, AB, Canada, 2019
 AAA Mid-Atlantic Region Meeting, "The Effect of SFAS 158 on the Mispricing of Pension Plan Funding", Pittsburgh, PA, 2019
 AAA Annual Meeting, "Managers' Stock-based Compensation and Disclosures of High Proprietary Cost Information: an Investigation of US Biotech Firms", Washington D.C., 2018
 Journal of Accounting, Auditing, and Finance Annual Conference, "The Effect of SFAS 158 on the Mispricing of Pension Plan Funding", Jeju Island, South Korea, 2018
 Asian Bureau of Finance and Economic Research Annual Conference, "Managers' Pay Duration and Voluntary Disclosures", Singapore, 2018
 EAA Annual Congress, "Managers' Stock-based Compensation and Disclosures of High Proprietary Cost Information: an Investigation of US Biotech Firms", Milan, Italy, 2018*
 CAAA Annual Conference, "The Effect of SFAS 158 on the Mispricing of Pension Plan Funding", Montreal, QC, Canada, 2017
 CAAA Annual Conference, Discussion of "Managerial Miscalibration and Its Effects on the Auditability of Accounting Estimates: Evidence from Pension Accounting", Montreal, QC, Canada, 2017

- EAA Annual Congress, “The Effect of SFAS 158 on the Mispricing of Pension Plan Funding”, Valencia, Spain, 2017*
- Annual Haskell & White Academic Conference and the 15th Annual SEC “Hot Topics” Conference, “Managers’ Pay Duration and Voluntary Disclosures”, Irvine, CA, 2016
- AAA Annual Meeting, “The Effect of SFAS 158 on the Mispricing of Pension Plan Funding”, New York, NY, 2016
- FARS Midyear Meeting, Discussion of “The Impact of Competition on Information Transparency: A Study of Cost Pass-Through”, Newport Beach, CA, 2016
- SMU Accounting Symposium, “Active CDS Trading and Managers’ Voluntary Disclosure”, Singapore, 2015
- AAA Annual Meeting, “Active CDS Trading and Managers’ Voluntary Disclosure”, Chicago, IL, 2015
- AAA Annual Meeting, “Analyst Reputation and Management Earnings Forecasts”, Chicago, IL, 2015*
- AAA Annual Meeting, “Internal Control and Operational Efficiency”, Chicago, IL, 2015*
- CAAA Annual Conference, “Active CDS Trading and Managers’ Voluntary Disclosure”, Toronto, Ontario, Canada, 2015
- CAAA Annual Conference, “Internal Control and Operational Efficiency”, Toronto, Ontario, Canada, 2015
- FARS Midyear Meeting, “Active CDS Trading and Managers’ Voluntary Disclosure”, Nashville, TN, 2015
- Columbia Burton Workshop, “Active CDS Trading and Managers’ Voluntary Disclosure”, New York, NY, 2014*
- Conference on Financial Economics and Accounting, “Active CDS Trading and Managers’ Voluntary Disclosure”, Atlanta, GA, 2014*
- Four School Conference, “Internal Control and Operational Efficiency”, Beijing, China, 2014*
- AAA Annual Meeting, “XBRL Mandate and Access to Information: Evidence from Reactions of Financial Analysts and Institutional Investors”, Atlanta, GA, 2014
- MIT Asia Conference in Accounting, “Managers’ Pay Duration and Voluntary Disclosures”, Chengdu, China, 2014*
- CAAA Annual Conference, “Managers’ Pay Duration and Voluntary Disclosures”, Edmonton, AB, Canada, 2014
- CAAA Annual Conference, Discussion of “Why do managers oppose the Fair Value Expensing of Employee Stock Options?”, Edmonton, AB, Canada, 2014
- CAAA Annual Conference, “The Triangular Relationship Between Audit Committee Characteristics, Audit Input and Financial Reporting Quality”, Edmonton, AB, Canada, 2014*
- FARS Midyear Meeting, “Managers’ Pay Duration and Voluntary Disclosures”, Houston, TX, 2014*
- AAA Annual Meeting, “The Triangular Relationship Between Audit Committee Characteristics, Audit Input and Financial Reporting Quality”, Anaheim, CA, 2013
- AAA Annual Meeting, “Managers’ Pay Duration and Voluntary Disclosures”, Anaheim, CA, 2013
- EAA Annual Congress, “The Triangular Relationship Between Audit Committee Characteristics, Audit Input and Financial Reporting Quality”, Paris, France, 2013*
- Three-University Accounting Assistant Professors’ Research Conference in Singapore, “Managers’ Pay Duration and Voluntary Disclosures”, Singapore Management University, Singapore, 2013*
- UTS Australian Summer Accounting Conference, “Do analysts understand the valuation implications of accounting conservatism when forecasting target prices?”, University of Technology-Sydney, Sydney, Australia, 2013
- Auditing Midyear Meeting, “The Triangular Relationship Between Audit Committee Characteristics, Audit Input and Financial Reporting Quality”, New Orleans, LA, 2013

- FARS Midyear Meeting, “Do analysts understand the valuation implications of accounting conservatism when forecasting target prices?”, San Diego, CA, 2013*
- AAA Annual Meeting, “Do analysts understand the valuation implications of accounting conservatism when forecasting target prices?”, Washington D.C., 2012
- New Accounting Faculty Conference, “Do analysts understand the valuation implications of accounting conservatism when forecasting target prices?”, Melbourne Business School, Melbourne, Australia, 2012
- Three-University Accounting Assistant Professors’ Research Conference in Singapore, “Do analysts understand the valuation implications of accounting conservatism when forecasting target prices?”, National University of Singapore, Singapore, 2012
- FARS Midyear Meeting, “Accounting Flexibility and Managers’ Forecast Behavior Prior to Seasoned Equity Offerings”, Tampa, FL, 2011
- AAA Annual Meeting, “Accounting Flexibility and Managers’ Forecast Behavior Prior to Seasoned Equity Offerings”, San Francisco, CA, 2010

Workshops (* presented by co-author)

- Transient Institutional Ownership and Duration of Executive Compensation
University of Maryland, MD, 2020 (scheduled)
University of Manchester, Manchester, UK, 2019
Lehigh University, PA, 2019
Drexel University, PA, 2018
- Opacity is Gold: Disaggregation of Financial Reporting Items and Innovation
Singapore Management University, 2019
National University of Singapore, 2019
City University of London, London, UK, 2018*
- Managers’ Pay Duration and Voluntary Disclosures
Hong Kong Polytechnic University, Hong Kong, China, 2018
Korea University, Seoul, Korea, 2018
Yonsei University, Seoul, Korea, 2017
Hong Kong University of Science and Technology, Hong Kong, China, 2013*
Tsinghua University, China, 2013*
Singapore Management University, Singapore, 2013*
- Credit Default Swaps and Managers’ Voluntary Disclosure
University of Calgary, Calgary, Canada, 2016
Lehigh University, PA, 2016
University of New Castle, Callaghan, Australia, 2015
Singapore Management University, Singapore, 2014
Pennsylvania State University, PA, 2014*
New York University, NY, 2014*
Boston College, MA, 2014*
University of Rochester, NY, 2014*
University of Miami, FL, 2014*
London Business School, London, UK, 2014*
Rice University, TX, 2014*
- Analyst Reputation and Management Earnings Forecasts
Singapore Management University, Singapore, 2014*
- Levelling the Playing Field between Large and Small Institutions: Evidence from the SEC's XBRL Mandate
Chinese University of Hong Kong, Hong Kong, China, 2014
Singapore Management University, Singapore, 2014*

Valuation Implications of Unconditional Accounting Conservatism: Evidence from Analysts' Target Prices
University of Mannheim, Mannheim, Germany, 2014*
The State University of New Jersey at Newark and New Brunswick, NJ, 2013*
University of California at Irvine, CA, 2011*

The Triangular Relationship Between Audit Committee Characteristics, Audit Input and Financial Reporting Quality
Singapore Management University, Singapore, 2012

Accounting Flexibility and Managers' Forecast Behavior Prior to Seasoned Equity Offerings
University of Hong Kong, Hong Kong, China, 2011
National University of Singapore, Singapore, 2011
Singapore Management University, Singapore, 2011
Melbourne Business School, Melbourne, Australia, 2011
London Business School, London, UK, 2011
Rutgers University at Camden, NJ, USA, 2011

PROFESSIONAL ACTIVITIES

Memberships

American Accounting Association (AAA)
Canadian Academic Accounting Association (CAAA)
Accounting and Finance Association of Australia and New Zealand (AFAANZ)
Korean Accounting Association (KAA)

Referee for academic journals

Contemporary Accounting Research
Management Science
Journal of Accounting and Public Policy
Journal of Accounting, Auditing, and Finance
European Accounting Review
Journal of International Accounting Research
The International Journal of Accounting
Journal of Financial Services Research
Journal of Corporate Finance
Asia-Pacific Journal of Financial Studies
Seoul Journal of Business

Referee and discussant for academic conferences

AAA Annual Meeting, FARS Midyear Meeting, Auditing Midyear Meeting, CAAA Annual Conference, SMU SOAR Accounting Symposium, JAAF Annual Conference, Hawaii Accounting Research Conference, Contemporary Accounting Research Annual Conference

Invited participant for academic conferences

University of Minnesota Empirical Accounting Research Conference, Minnesota-Chicago Accounting Theory Conference, SMU SOAR Accounting Symposium, University of Illinois at Chicago Accounting Conference, University of Illinois PWC Young Scholars Research Symposium

UNIVERSITY SERVICES

Lehigh University

Faculty Advisor for Exchange Program with Singapore Management University, Lehigh University, 2019 – present
Building Committee, College of Business and Economics, 2020 – present

Software/Database Committee, College of Business and Economics, 2018 – present
Selection Committee for Tauck Scholarship, College of Business and Economics, 2018 – present
External Member of Finance Department Search Committee, College of Business and Economics, 2018
Assurance of Learning Committee, Accounting Department, 2019 – present
Nomination Committee for PCAOB Scholarship, Accounting Department, 2017 – present
Academic Workshop Coordinator, Accounting Department, 2018 – 2020
Nomination Working Group for Research Evaluation, Accounting Department, 2018
Search Committee for Visiting Assistant Professor, Accounting Department, 2018

Singapore Management University

Course Coordinator (Financial Accounting), 2015 – 2016

OTHER EXPERIENCES

Ph.D. Student Advisory Committee Member, Carlson School of Management, 2008
Military Service, Inchon, South Korea, 1997 – 1999

REFERENCES

Available upon request