

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

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)
(Leave of Absence for Military Duty, 1997 ~ 1999)

Michigan State University, East Lansing, MI

Exchange Student (January to December 2001)

RESEARCH INTERESTS

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

PUBLISHED OR ACCEPTED JOURNAL ARTICLES

A Study of Anti-Hedge Policy: Determinants and Consequences (with Paul Brockman and Raluca Chiorean), 2026, *Journal of Accounting and Public Policy*, 55 (1) 107393.

CEO Outside Board Service and Managerial Short-Termism (with Bright Asante-Appiah and Kwangjoo Koo), 2025, *Accounting Horizons*, 39 (3): 11 – 34.

Managerial Pessimism and Investment in Corporate Social Responsibility (with Kwangjoo Koo), 2025, *Journal of Business Research*, 186 (1) 114953.

Product Market Competition and Audit Fees: Another Evidence (with Hanyong Chung), 2024, *Managerial Auditing Journal*, 39 (6): 648 – 667.

Financial Information, Spillovers, and Innovation Performance (with Jonghwan (Simon) Kim and Kwangjoo Koo), 2024, *Journal of Accounting and Public Policy*, 45 (3) 107212.

Managers' Pay Duration and Voluntary Disclosures (with Qiang Cheng and Young Jun Cho), 2021, *Journal of Business Finance and Accounting*, 48 (7-8): 1332 – 1367.

- 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), 2021, *Journal of Accounting and Public Policy*, 40 (1) 106804.
- The Effect of SFAS 158 on the Mispricing of Pension Plan Funding** (with Jonathan (Sangwook) Nam), 2021, *Asia-Pacific Journal of Accounting and Economics*, 28 (1): 22 – 42.
- 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

- Regulatory Fragmentation and ESG Spending** (with Seong Yeon Cho and Hanyong Chung), 2026, R&R.
- Managerial Myopia and the Time Horizon of Executive Compensation: Evidence from Transient Institutional Ownership** (with Bobae Choi and Doowon Lee), 2026, R&R.
- Common Ownership and Financial Statement Structural Comparability** (with Doowon Lee and Neal Snow), 2026, R&R.
- Operational Benefits of Audit Effort on Client Companies** (with Ho-Young Lee and Inkyung Yoon), 2026, under review.
- Do Changes in US GAAP divert Public-Firms' Resources and Influence who Wins the Innovation Race?** (with Luminita Enache and Melissa F. Lewis-Western), 2026, being revised to submit to a journal.
- Corporate Hedging in a Fragmented Regulatory Environment** (with Raluca Chiorean and Hanyong Chung), 2026, being revised to submit to a journal.
- CEO Outside Board Service and Corporate Misconduct** (with Bright Asante-Appiah and Kwangjoo Koo), 2026, being revised to submit to a journal.
- New Evidence on The Impact of the XBRL Mandate on Retail Investors** (with Stig Xenomorph), 2025, being revised to submit to a journal.

TEACHING EXPERIENCE

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

Lehigh University

Undergraduate Program: Intermediate Accounting II (Student Evaluation: 4.4 ~ 4.8 / 5.0)
Spring 2018 ~ 2026 & Fall 2018

MBA Program: Financial Reporting for Managers and Investors (Student Evaluation: 4.5 ~ 4.6 / 5.0)
Spring 2021 ~ 2026 & Summer 2023 ~ 2026

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

Francis J. Ingrassia '75 and Elizabeth McCaul Endowed Professorship, Lehigh University, 2024-2027
Best Conference Paper Award, Convergence Academic Conference of the Korean Academy of Management, 2025

Class of 61 Professorship, Lehigh University, 2021-2023

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)

The International Conference of the Journal of International Accounting Research (JIAR), “Do Changes in US GAAP divert Public-Firms’ Resources and Influence who Wins the Innovation Race?”, Seoul, Korea, 2026

The International Conference of the Journal of International Accounting Research (JIAR), “Corporate Hedging in a Fragmented Regulatory Environment”, Seoul, Korea, 2026*

The International Conference of the Journal of International Accounting Research (JIAR), “Operational

- Benefits of Audit Effort on Client Companies”, Seoul, Korea, 2026*
- Korean Accounting Association Summer International Conference & Joint Conference, “Corporate Hedging in a Fragmented Regulatory Environment”, Gangneung, Korea, 2026*
- CAAA Annual Conference, “Do Changes in US GAAP divert Public-Firms’ Resources and Influence who Wins the Innovation Race?”, , Banff, AB, Canada, 2026*
- EAA Annual Congress, “Corporate Hedging in a Fragmented Regulatory Environment”, Prague, Czech Republic, 2026
- EAA Annual Congress, “Do Changes in US GAAP divert Public-Firms’ Resources and Influence who Wins the Innovation Race?”, Prague, Czech Republic, 2026
- Bretton Woods Accounting and Finance Ski Conference, “Do Changes in US GAAP divert Public-Firms’ Resources and Influence who Wins the Innovation Race?”, Bretton Wood, NH, 2026*
- FARS Midyear Meeting, “Do Changes in US GAAP divert Public-Firms’ Resources and Influence who Wins the Innovation Race?”, San Antonio, TX, 2026*
- BYU Accounting Research Symposium, “Do Changes in US GAAP divert Public-Firms’ Resources and Influence who Wins the Innovation Race?”, Provo, UT, 2025*
- Convergence Academic Conference of the Korean Academy of Management, “Auditor Efforts and Client Companies’ Operational Efficiency”, Ulsan, Korea, 2025*
- Journal of Accounting and Public Policy Conference, “A Study of Anti-Hedge Policy: Determinants and Consequences”, Kennesaw, GA, 2025*
- EAA Annual Congress, “Auditor Efforts and Client Companies’ Operational Efficiency”, Rome, Italy, 2025
- Korean Accounting Association Winter Conference, “Regulatory Fragmentation and Firms’ Use of Derivatives”, Seoul, Korea, 2024*
- Korean Accounting Association Summer International Conference & Joint Conference, “CEO Outside Board Service and Managerial Short-Termism”, Pusan, Korea, 2024
- FARS Midyear Meeting, “A Study of Anti-Hedge Policy: Determinants and Consequences”, Denver, CO, 2024*
- Annual Conference on Asia-Pacific Financial Markets, “A Study of Anti-Hedge Policy: Determinants and Consequences”, Seoul, Korea, 2023
- CAAA Annual Conference, “Financial Information, Spillovers, and Innovation Performance”, Quebec City, QC, Canada, 2023
- Korean Accounting Association Annual Conference, “CEO Outside Board Service and Managerial Short-Termism”, Virtual Conference, 2021*
- EAA Annual Congress, “CEO Outside Board Service and Managerial Short-Termism”, Virtual Conference, 2021*
- Joint Midyear Meeting of the AIS and SET Sections, Discussion of “Common Ownership and Financial Statement Comparability”, Virtual Conference, 2021*
- Korean American Accounting Professors Association Webinar, “Feedback Effect of Financial Reporting: Evidence from Innovation Performance” 2020
- 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)

- Do Changes in US GAAP divert Public-Firms’ Resources and Influence who Wins the Innovation Race?
Seoul National University, Seoul, Korea, 2026*
- Peking University, Beijing, China, 2026*
- Fudan University, Shanghai, China, 2026*
- University of Hong Kong, Hong Kong, China, 2026*
- University of Georgia, GA, 2026*
- Iowa State University, IA, 2026*
- Concordia University, Montreal, QC, Canada, 2025*
- Corporate Hedging in a Fragmented Regulatory Environment
Kyungpook National University, Daegu, Korea, 2026

A Study of Anti-Hedge Policy: Determinants and Consequences

KAIST, Seoul, Korea, 2023
 Yonsei University, Seoul, Korea, 2023
 Kyungpook National University, Daegu, Korea, 2023
 American University, 2022
 Lehigh University, PA, 2022*

CEO Outside Board Service and Managerial Short-Termism

Lehigh University, PA, 2024
 KAIST, Seoul, Korea, 2021

Financial Information, Spillovers, and Innovation Performance

Seoul National University, Seoul, Korea, 2021
 Yonsei University, Seoul, Korea, 2020
 KAIST, Seoul, Korea, 2020*
 Singapore Management University, 2019
 National University of Singapore, 2019
 City University of London, London, UK, 2018*

Transient Institutional Ownership and Duration of Executive Compensation

University of California, Riverside, 2021
 University of Manchester, Manchester, UK, 2019
 Lehigh University, PA, 2019
 Drexel University, PA, 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

Editorial Board Member

Journal of Accounting and Public Policy

Referee for Academic Journals

Journal of Accounting and Economics, The Accounting Review, Contemporary Accounting Research, Management Science, Journal of Accounting and Public Policy, Journal of Business Ethics, Journal of Accounting, Auditing, and Finance, Journal of Management Accounting Research, Accounting Horizons, European Accounting Review, Journal of International Accounting Research, The International Journal of Accounting, International Journal of Auditing, Managerial Auditing Journal, Journal of Accounting Literature, Journal of Financial Services Research, Journal of Corporate Finance, Journal of International Financial Markets, Institutions & Money, Corporate Governance: An International Review, Asia-Pacific Journal of Financial Studies, Asia-Pacific Journal of Accounting and Economics, International Review of Financial Analysis, Seoul Journal of Business

Referee and Discussant for Academic Conferences

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

Invited Participant for Academic Conferences

Contemporary Accounting Research Annual Conference, 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

External Reviewer for Promotion and Tenure

Oakland University, 2022 and 2024

Memberships

American Accounting Association (AAA)

Canadian Academic Accounting Association (CAAA)
European Accounting Association (EAA)
Korean Accounting Association (KAA)
Korean American Accounting Professors Association (KAAPA)

UNIVERSITY SERVICES

Lehigh University

University-Level

Faculty Advisor for Exchange Program with Singapore Management University, 2019 – present

College-Level

Promotion and Tenure Committee, 2021 – present
Software/Database Committee (Chair and Member), 2018 – 2026
Quinquennial Review Committee for Finance Department, 2022 – 2023
Building Committee, 2020 – 2023
Flex MBA Review Committee, 2021 – 2022
Selection Committee for Tauck Scholarship, 2018 – 2020
External Member of Finance Department Search Committee, 2018

Department-Level

Assurance of Learning Committee, 2019 – present
Search Committee for Accounting Faculty (Chair and Member), 2022 and 2025
Nomination Committee for PCAOB Scholarship (Chair and Member), 2017 – 2020
Academic Workshop Coordinator, 2018 – 2020
Nomination Working Group for Research Evaluation, 2018
Search Committee for Visiting Assistant Professor, 2018

Singapore Management University

Course Coordinator for Financial Accounting, 2015 – 2016

University of Minnesota

Ph.D. Student Advisory Committee Member, Carlson School of Management, 2008

REFERENCES

Available upon request