

CURRICULUM VITAE

Jeong-Bon KIM
(As of October 2022)

Mailing Address

College of Business
City University of Hong Kong
Tat Chee Avenue
Kowloon Tong, Hong Kong

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EDUCATION

Temple University: Ph.D. in Business Administration with Major in Accounting
Seoul National University: MSc in Accounting
Seoul National University: BBA

WORK EXPERIENCE

Full-time Appointments and Courses Taught

City University of Hong Kong (CityU)

- *Chair Professor of Accountancy* (2017-now).
- *Acting Dean*; College of Business (August 2021-now)
- *Head* (January 2019-July 2021); *Acting Head* (July 2017 to December 2018); Department of Accountancy, College of Business.

Course taught:

- AC8900: Doctoral Seminar in Financial Accounting Issues

University of Waterloo, Waterloo, Canada

- *Professor (tenured) and Wadsworth Endowed Chair in Accounting and Finance*, School of Accounting and Finance, (Fall 2015 to June 2018, on leave from July 2017-June 2018).
- *Director for Ph.D. Program in Accounting and Finance* (July 2015 – June 2017).
- *Approved Doctoral Dissertation Supervisor*

Course designed and taught

- *ACC784 Special Topics in Accounting (Contemporary Issues in Accounting and Financial Economics)* (Winter 2016)
- *ACC701 Financial Accounting Research Seminar* (Winter 2017)

City University of Hong Kong (CityU)

- *Chair Professor* of Accountancy and *Head* (June 2009 – Summer 2015), Department of Accountancy, College of Business:.

Course taught:

- *AC8900 (Seminar in Financial Accounting Issues)* (2009-2014).

Concordia University (Montreal, Canada)

- *Canada Research Chair in Corporate Governance and Financial Reporting (Tier 1: 7-year term with the Government of Canada funding via the Canada Research Chair program)* and *Professor of Accountancy* (tenured) (Fall 2006-Winter 2009); *Acting Chair* of the Department of Accountancy (January-April 2007), John Molson School of Business.

Course taught:

- *ADMI G860 (Ph.D. Seminar in Capital Markets and Financing Reporting)* (2006-2009)

The Hong Kong Polytechnic University (PolyU)

- *Associate Dean for Postgraduate Programmes and Research*, Faculty of Business (Winter 2003-Winter 2006).
- *Head* of Accountancy Department (July 1999-May 2000); *Professor* (since September 1998); *Acting Head* (June 2002-August 2004; concurrently serving as *Associate Dean* from December 2002-August 2004); *Associate Professor* (November 1995-August 1998).

Courses taught:

- *Capital Market Research in Accounting* for Ph.D. students;
- *Contemporary Issues in Capital Markets and Corporate Disclosures* for DBA students;
- *Contemporary Issues in Business Research* for Ph.D. and M.Phil. students;
- *Contemporary Issue in Management Accounting* for M.Sc. students;
- *Research Seminar in Financial Reporting and Capital Markets* for M.Sc. and Ph.D. students;
- *Corporate Accounting* for PgDCA students;
- *Managerial Accounting* for BAAC students.

Concordia University (Montreal, Canada), Department of Accountancy: *Associate Professor* (June 1993-May 1999 with tenure granted in June 1994, on leave for June 1989-May 1990 and June 1995-May 1999), and *Assistant Professor* (June 1988-May 1993).

Courses taught:

- *Managerial Accounting and Cost Accounting* for both undergraduate and MBA and International Aviation MBA students (ACCO 218, ACCO 303, MBA 628, AMBA 621);
- *Business Research Methods* (BUSR 673) for MBA students who major in accounting and finance with a thesis option;
- *Ph.D. Seminar in Financial Reporting and Capital Markets* (ADMI G860) for advanced-level doctoral students who were enrolled in Concordia U, McGill U, HEC and UQAM doctoral programmes in accounting.

Syracuse University (Syracuse, New York), Department of Accounting, School of Management: *Assistant Professor* (tenure track: September 1985-August 1988)

Courses taught:

- *Managerial Use of Accounting Information* for MBA students;
- *Cost Accounting* for undergraduate accounting-major students.

Honorary, Visiting and/or Adjunct Appointments

Simon Fraser University (Vancouver, Canada), Beedie School of Business

- *Beedie Family Visiting Fellow* (July-August 2019)

Sun Yat-Sen University (Guangzhou, China), SYSU Business School

- *Distinguished Honorary Professor* (2016 -2017)

The Open University of Hong Kong (now The Hong Kong Metropolitan University), Institute for International Business and Governance, Lee Shau Kee School of Business and Administration

- *Distinguished Professor* (2016-2017)

Fudan University (Shanghai, China), School of Management

- *Honoured Professor* (2011-2017).

University of Technology at Sydney (Sydney, Australia), Department of Accountancy

- *Short-term Visiting Scholar* (2013, Summer)

University of British Columbia (Vancouver, Canada), Accounting Division, Sauder School of Business

- *Summer Visiting Scholar* (Summer 2002, 2003, and 2004)

Curtin University of Technology (Perth, Australia), Curtin Business School, School of Accounting (Perth, Western Australia)

- *Member of External Advisory Committee* (September 2000-2005);
- *Adjunct Professor* (January 1999-2005);
- *Visiting Research Fellow* (Summer 1998)

City University of Hong Kong (CityU), Department of Accountancy:

- *Visiting Fellow* (June 1995-October 1995)

Tianjin University (Tianjin, China), *Visiting Foreign Scholar* (Summer 1994)

- Conducted a Seminar on *Accounting Information for Emerging Capital Markets* for graduate students and interested faculty members as part of Canadian International Development Agency (CIDA) China Business Education Support Program.

Seoul National University (Seoul, Korea), Taught the following courses on an adjunct basis (Fall 1989-Spring 1990 while on leave from Concordia University)

Courses taught:

- *Graduate Seminar in Market-based Accounting Research; Graduate Seminars in Financial Accounting Research; Graduate Seminar in Cost Accounting Research*

RESEARCH AND SCHOLARSHIP

I. Peer-reviewed Journal Publications

Representative Papers Accepted/Published in Premier Journals (Since 2003)

A total of 39 articles were accepted/published over past 20 years in the following premier journals (9 in *TAR*; 3 in *JFE*; 2 in *JAE*; 1 in *JAR*; 14 in *CAR*; 7 in *RAST*; 3 in *JIBS*).

- "Auditor Knowledge Developed from Client Technological Proximity." Forthcoming at *The Accounting Review* (co-authored with Y. He, B. Li, and Z. Liu).
- "Bond Market Transparency and Stock Price Crash Risk: Evidence from a Natural Experiment." Forthcoming at *The Accounting Review* (co-authored with Y. Guan, B. Liu, and X. Xiangang).
- "Banking Market Consolidation and Tax Planning Intermediation: Evidence from Client Firm Tax Haven Operations." Forthcoming at *The Accounting Review* (co-authored with Y. Lin, Y. Ma, and Z. Wang).
- "Market for Corporate Control and Demand for Auditing: Evidence from International M&A Laws." Accepted for *Review of Accounting Studies* (co-authored with A. Choi, J. Lee, and C. Park).
- "Does CDS Trading Improve Managerial Learning from Outsiders?" Accepted for *Contemporary Accounting Research* (co-authored with C. Wiedman and C. Zhu).
- "The Real Effects of Risk Disclosures: Evidence from Climate Change Reporting in 10-K." *Review of Accounting Studies* (2022) (co-authored with C. Wang and F. Wu): <http://doi.org/10.1007/s11142-022-09687-z>.
- "Collusive versus Coercive Corporate Corruption: Evidence from Demand-Side Shocks and Supply-Side Disclosures." *Review of Accounting Studies* (2022) (co-authored with E. Lee, X. Tang, and J. Zhang): <http://doi.org/10.1007/s11142-022-09678-0>.
- "Do firm-specific Stock Price Crashes Lead to a Stimulation or Distortion of Market Information Efficiency?" *Contemporary Accounting Research* 39 (3) (2022): 2175-2211 (co-authored with E. Lee and J. Z. Zhu): <http://doi.org/10.1111/1911-3846.12777>.
- "Subsidiary Operations in Offshore Financial Centers and Bank Risk-Taking: International Evidence." *Journal of International Business Studies* (2022) 53: 268-301 (co-authored with W. Ge, T. Li, and J. Zhang).
- "Seeing Is Believing? Perceived Executive Facial Trustworthiness, Auditor Tenure, and Audit Fees." *Journal of Accounting and Economics* (2020) 69: 101260 (co-authored with T.-S. Hsieh, R. R. Wang, and Z. Wang); <https://doi.org/10.1016/j.acceco.2019.101260>.

- “Does XBRL Adoption Constrain Earnings Management? Early Evidence from Mandated U.S. Filers.” *Contemporary Accounting Research* (2019): 36 (4): 2610-2634 (co-authored with J. W. Kim and J.-H. Lim).
- "Analyst Coverage and Expected Crash Risk: Evidence from Exogenous Changes in Analyst Coverage" *The Accounting Review* (2019): 94 (4): 345-364 (co-authored with L. Y. Lu and Y. Yu).
- “Linguistic Information Quality in Customers’ Forward-looking Disclosures and Suppliers’ Investment Decisions.” *Contemporary Accounting Research* (2019) 36: 1751-1783 (co-authored with C. Chen, M. Wei. H. Zhang).
- “Information Processing Cost and Breadth of Ownership.” *Contemporary Accounting Research* (2019): 36 (4): 2408-2436: (co-authored with B. Li and Z. Liu).
- “Foreign Institutional Ownership and Auditor Choice: Evidence from Worldwide Institutional Ownership.” *Journal of International Business Studies* (2019) 50 (1): 83-110 (co-authored with M. Pevzner and X. Xiangang). (Cited on the SEC’s Chief Accountant, Paul Munter’s Statement on “Audit Quality and Investor Protection under the Holding Foreign Companies Accountable Act” (September 6, 2022).
- “Effect of Customers’ Risk Factor Disclosures on Suppliers’ Investment Efficiency.” *Contemporary Accounting Research* 36 (2019): 773-804 (co-authored with T. T. Chiu and Z. Wang).
- “Effect of Risk Factor Disclosures on the Pricing of Credit Default Swaps.” *Contemporary Accounting Research* (2018): 35 (4): 2191-2224 (with T. Chiu and Y. Guan).
- “China’s Closed Pyramidal Managerial Labor Market and the Stock Price Crash Risk.” *The Accounting Review* (2018), 93 (3): 105-131 (co-authored with D. Chen, O. Z. Li, and S. Liang).
- “Does Information Technology Reputation Affect Bank Loan Terms? *The Accounting Review* (2018), 93 (3): 185-211 (co-authored with B. Y. Song and T. Stratopoulos).
- “Divergence of Cash Flow and Voting Rights, Opacity, and Stock Price Crash Risk: International Evidence.” *Journal of Accounting Research* (2017) 55 (5): 1167-1212. (co-authored with H. Hong and M. Welker).
- “Go Before the Whistle Blows: An Empirical Analysis of Director Turnover and Financial Fraud.” *Review of Accounting Studies* (2017) 22 (1): 320-360 (co-authored with Y. Gao, Tsang, and H. Wu).
- “Price Discovery in the CDS Market: The Informational Role of Equity Short Interest.” *Review of Accounting Studies* (2016) 21 (4): 1116-1148 (co-authored with P. Griffin and H. Hong).
- “Financial Statement Comparability and Expected Crash Risk.” *Journal of Accounting and Economics* (2016) 61: 294-31 (co-authored with L. Li, L. Y. Lu, and Y. Yu).

- “CEO Over-Confidence and Stock Price Crash Risk.” *Contemporary Accounting Research* (2016) 33 (4): 1720-1749 (co-authored with Z. Wang and L. Zhang).
- "Accounting Conservatism and Stock Price Crash Risk: Firm-level Evidence." *Contemporary Accounting Research* (2016) 33 (1): 412-441 (Presented at the 2012 CAR Conference, Ottawa, November 2012) (co-authored with L. Zhang) (FIVE most cited papers published in this journal as indicated CAR John Wiley Online).
- "Financial Reporting Opacity and Expected Crash Risk: Evidence from Option Implied Volatility Smirks." *Contemporary Accounting Research* (2014) 31 (3): 851-875 (co-authored with L. Zhang 2014).
- "The Impact of Mandatory IFRS Adoption on Audit Fee: Theory and Evidence." *The Accounting Review* (2012) 87 (6): 2061-2094 (co-authored with X. Liu and L. Zheng 2012).
- "IFRS Reporting, Firm-Specific Information Flows, and Institutional Environment: International Evidence." *Review of Accounting Studies* (2012) 17 (3): 475-517 (the lead article of the issue) (co-authored with H. Shi).
- “Do Countries Matter for Voluntary Disclosure? Evidence from Cross-listed Firms in the U.S.” *Journal of International Business Studies* (2012) 43 (2): 143-165 (Y. Shi, and M. Magnan).
- “The Voluntary Adoption of International Financial Reporting Standards and Loan Contracting around the World.” *Review of Accounting Studies* (2011) 46 (4): 779-811 (co-authored with J. Tsui, and C. H. Yi (2011).
- “Internal Control Weakness and Bank Loan Contracting: Evidence from SOX Section 404 Disclosures.” *The Accounting Review* (2011) 86 (4): 1157-1188 (co-authored with B. Y. Song, and L. Zhang (2011). (One of two articles that appeared under the special Forum on Internal Control Reporting and Corporate Debt with the senior editor’s editorial introduction.) (*Abstracted in the Harvard Law School Forum on Corporate Governance and Financial Regulation.*)
- “CEO versus CFO: Equity Incentives and Crashes.” *Journal of Financial Economics* (2011) 101 (3): 713-730 (co-authored with Y. Li, and L. Zhang). (*Abstracted in the Harvard Law School Forum on Corporate Governance and Financial Regulation.*)
- “Corporate Tax Avoidance and Stock Price Crash Risk: Firm-level analysis.” *Journal of Financial Economics* (2011) 100 (3): 639-662 (co-authored with Y. Li, and L. Zhang 2011). (*Abstracted in the Harvard Law School Forum on Corporate Governance and Financial Regulation.*)
- “Voluntary Audit and the Cost of Debt Capital for Privately Held Firms: Korean Evidence.” *Contemporary Accounting Research* (2011) 26 (2): 585-615 (co-authored with D. A. Simunic, M. T. Stein, and C. H. Yi).
- “Ownership Concentration, Foreign Shareholding, Audit Quality and Stock Price Synchronicity.” *Journal of Financial Economics* (2010) 95 (3): 425-442 (co-authored with F. Gul and A. Qiu).
- “Cross-listing Audit Fee Premiums: Theory and Evidence.” *The Accounting Review* (2009) 84: 1429-1463 (co-authored with J.H. Choi, X. Liu, and D. Simunic).

- “Audit Pricing, Legal Liability Regimes, and Big 4 Premiums: Theory and Cross-country Evidence.” *Contemporary Accounting Research* (2008) 25(1): 55-99 (co-authored with J.H. Choi, X. Liu and D. Simunic).
- “Ownership Structure, Business Group Affiliation, Listing Status, and Earnings Management: Evidence from Korea.” *Contemporary Accounting Research* (2006) 23 (2): 427-464 (co-authored with C.H. Yi (2006).
- “Auditor Conservatism, Asymmetric Monitoring, and Earnings Management.” *Contemporary Accounting Research* (2003) 23: 323-359 (co-authored with R. Chung and M. Firth).

All Peer-Reviewed Publications in Chronological Order

A total of 141 articles were accepted/published in peer-reviewed journals, including 38 of them published in top-tier premier journals in the areas of Accounting, Finance, and International Business, such as *TAR, JAE, JAR, CAR, RAST, JFE, JIBS*.

Papers Accepted

1. Y. He, **J.-B. Kim**, B. Li, and Z. Liu, "Auditor Knowledge Developed from Client Technological Proximity." Forthcoming at *The Accounting Review*.
2. Y. Guan, **J.-B. Kim**, B. Liu, X. Xin. “Bond Market Transparency and Stock Price Crash Risk: Evidence from a Natural Experiment.” Forthcoming at *The Accounting Review*.
<http://doi/10.2308/TAR-2019-0154>
3. **J.-B. Kim**, Y. Lin, Y. Ma, and Z. Wang., “Banking Market Consolidation and Tax Planning Intermediation: Evidence from Client Firm Tax Haven Operations.” Forthcoming at *The Accounting Review*. <http://doi/10.2308/TAR-2019-0243>
4. **J.-B. Kim**, C. Wiedman, and C. Zhu. “Does CDS Trading Improve Managerial Learning from Outsiders?” Accepted for *Contemporary Accounting Research*.
5. A. Choi, **J.-B. Kim**, J. Lee, C. Park. “Market for Corporate Control and Demand for Auditing: Evidence from International M&A Laws.” Accepted for *Review of Accounting Studies*.

Papers in Press and Published

2022

6. **J.-B. Kim**, C. Wang and F. Wu (2022). “The Real Effects of Risk Disclosures: Evidence from Climate Change Reporting in 10-K.” *Review of Accounting Studies*;
<https://doi.org/10.1007/s11142-022-09687-z>
7. **J.-B. Kim**, E. Lee, X. Tang, J. Zhang (2022). “Collusive versus Coercive Corporate Corruption: Evidence from Demand-Side Shocks and Supply-Side Disclosures.” *Review of Accounting Studies*;
<https://doi.org/10.1007/s11142-022-09678-0>
8. **J.-B. Kim**, E. Lee, and J. Z. Zhu (2022). “Do firm-specific Stock Price Crashes Lead to a Stimulation or Distortion of Market Information Efficiency?” *Contemporary Accounting Research* 39 (3): 2175-2211; <https://doi:10.1111/1911-3846.12777>

9. K. Hradzil, **J.-B. Kim**, J. Novak, and C. Zatwick (2022) “Managerial Risk Aversion and the Structure of Executive Compensation.” *Corporate Governance: International Review* –19; <https://doi.org/10.1111/corg.12480>
10. **J.-B. Kim**, Y. Si, C. Xia, and L. Zhang (2021). “Corporate Derivative Usage, Information Environment, and Stock Price Crash Risk.” *European Accounting Review* 31 (5): 1263-1297. <https://doi.org/10.1080/09638180.2021.1918564>
11. K. Hradzil, **J.-B. Kim**, L. Tong and M. Zhang. “How Does Market Competition Affect Shareholder Voting? Evidence from Branching Deregulation in the U.S. Banking Market?” *Journal of Risk and Financial Management*.
12. K. Hradzil, **J.-B. Kim**, and X. Li (2022). “How Do Chief Executive Officers with Pilot Status Navigate through Corporate Social Responsibility?” *Applied Economics*, 54 (47): 5460-5475; <https://doi.org/10.1080/00036846.2022.2047595>
13. H. A. Hong, **J.-B. Kim**, and S. Matsunaga. “Organizational Structure and Tax Avoidance: Multinational Evidence from Business Group Affiliation” *Asia-Pacific Journal of Accounting and Economics* (forthcoming); <https://doi.org/10.1080/16081625.2022.2098785>
14. W. Ge, **J.-B. Kim**, T. Li, S. Zhang (2022). “Involvement in Offshore Financial Centers and Audit Fees: Evidence from U.S. Multinational Firms.” *European Accounting Review*; <https://doi.org/10.1080/09638180.2022.2049334>
15. H. Tien, W. Chen, **J.-B. Kim**, and H. Wu. “The Spillover Effect of Shareholder Activism: Evidence on Firm Reporting.” *Journal of Accounting and Public Policy*; <https://doi.org/10.1016/j.accpubpol.2022.106980>
16. K. Hradzil, **J.-B. Kim**, and X. Li (2022). “Customers’ Risk Tolerance and Suppliers’ Investment Inefficiency.” *Journal of Risk and Financial Management* 15(2); <https://doi.org/10.3390/jrfm15020063>.
17. W. Ge, **J.-B. Kim**, T. Li, and J. Zhang (2022). “Subsidiary Operations in Offshore Financial Centers and Bank Risk-Taking: International Evidence.” *Journal of International Business Studies* 53: 268-301.
18. **J.-B. Kim**, J. J. Lee, and J. C. Park (2022). “Internal Control Weakness and the Asymmetrical Behavior of Selling, General, and Administrative Costs.” *Journal of Accounting, Auditing and Finance* 37(1): 259-292.
19. P. A. Griffin, H. A. Hong, I. Kalcheva, and **J.-B. Kim** (2022). “Shorting Activity and Return Predictability: Evidence from a Mandatory Disclosure Shock.” *Financial Management* 51 (1): pp.27-71.
20. **J.-B. Kim**, S. Liao, and Y. Liu (2022). “Married CEOs and Stock Price Crash Risk.” *European Financial Management* 28 (2022) 28: 1376-1412. <https://doi.org/1111/eufm.12343>

2021

21. J. Chen, H. Hong, **J.-B. Kim**, I. Ryou (2021). “Information Processing Costs and Corporate Tax Avoidance from the SEC’s XBRL Mandate.” *Journal of Accounting and Public Policy* 40: 1066822; <https://doi.org/10.1016/j.accpubpol.2021.106822>
22. **J.-B. Kim**, J. Wang, and X. Zhang (2021). “Does Real Earnings Smoothing Reduce Investors’ Perceived Risk?” *Journal of Business Finance and Accounting*; 1-48. <https://doi.org/10.1111/jbfa.12529>
23. **J.-B. Kim**, Y. Liu, H. Shi, and X. Zhu (2021). “The Dark Side of Mandatory IFRS Adoption: Does IFRS Adoption Deteriorate Accrual Reliability?” *The International Journal of Accounting* 56 (4), 2150016; <https://doi.org/10.1142/S109440-6021500165>

24. **J.-B. Kim**, E. X. Zhang and K. Zhong (2021). "Does Unionization Affect Manager-shareholder Conflict? Evidence from Firm-specific Stock Price Crash Risk." *Journal of Corporate Finance* 69: 101991: <https://doi-org/10.1016/j.jcorpfin.2021.101991>
25. H, I. Oh, H. Kim, **J.-B. Kim**, Y. G. Lee (2021). "Corporate Social Responsibility and Operating cash Flow Management: An Examination of Credit market incentives." *Journal of Business Finance and Accounting* 48: 1494-1522.
26. X. Li, **J.-B. Kim**, H. Wu, and Y. Yu (2021). "Corporate Social Responsibility and Financial Fraud: The Moderating Effect of Governance and Religiosity." *Journal of Business Ethics* 170: 557-576.
27. T.-S, Hsieh, **J.-B. Kim**, R. R. Wang, and Z. Wang (2021). "Educate to Innovate: STEM Directors and Corporate Innovation." *Journal of Business Research* 138: 229-238.
28. **J.-B. Kim**, L. Li, L. Y. Li, and Y. Yu (2021). "Financial Statement Comparability and Managerial Use of Corporate Resources." *Accounting and Finance* 61: 1697-1742.
29. K. Hradzil, **J.-B. Kim**, and X. Li (2021). "What Shapes CSR Performance? Evidence from the Changing Enforcement of Non-Compete Agreement in the United States." *Review of Financial Economics* (DOI: 10.1002/rfe.1132): 334-359.

2020

30. T.-S, Hsieh, **J.-B. Kim**, R. R. Wang, and Z. Wang (2020). "Seeing Is Believing? Perceived Executive Facial Trustworthiness, Auditor Tenure, and Audit Fees." *Journal of Accounting and Economics* 69: 101260; <https://doi.org/10.1016/j.acceco.2019.101260>.
31. W. Ge and **J.-B. Kim** (2020). "How Does the Executive Pay Gap Influence Audit Fees? The Roles of R&D Investment and Institutional Ownership." *Journal of Business, Finance and Accounting* 47: 677-707.
32. X. Deng, L. Gao, and **J.-B. Kim** (2020). "Short-sale Constraints and Stock Price Crash Risk: Causal Evidence from a Natural Experiment." *Journal of Corporate Finance* 60; 101498; (<https://doi.org/10.1016/j.jcorpfin.2019.101498>). This article was featured in *Research Briefs in Economic Policy* (January 29, 2020) (published by The Cato Institute: https://www.cato.org/sites/cato.org/files/2020-01/RB199_final.pdf).
33. **J.-B. Kim**, X. Li, Y. Luo, K. Wang (2020). "Foreign Investors, External Monitoring, and Stock Price Crash Risk." *Journal of Accounting, Auditing and Finance* 33: 1720-1749.

2019

34. **J.-B. Kim**, L. Lu, and Y. Yu (2019). "Analyst Coverage and Expected Crash Risk: Evidence from Exogenous Changes in Analyst Coverage." *The Accounting Review* 94 (4): 345-364.
35. **J.-B. Kim**, M. Pevzner, and X. Xiangang (2019). "Foreign Institutional Ownership and Auditor Choice: Evidence from Worldwide Institutional Ownership." *Journal of International Business Studies* 50 (1): 83-110. (Cited on the SEC's Chief Accountant, Paul Munter's Statement on "Audit Quality and Investor Protection under the Holding Foreign Companies Accountable Act" (September 6, 2022).
36. **J.-B. Kim**, J. W. Kim, and J.-H. Lim (2019). "Does XBRL Adoption Constrain Earnings Management? Early Evidence from Mandated U.S. Filers." *Contemporary Accounting Research* 36 (4): 2610-2634.
37. **J.-B. Kim**, B. Li, and Z. Liu (2019). "Information Processing Cost and Breadth of Ownership." *Contemporary Accounting Research* 36 (4): 2408-2436.

38. C. Chen, **J.-B. Kim**, M. Wei, H. Zhang (2019). "Linguistic Information Quality in Customers' Forward-looking Disclosures and Suppliers' Investment Decisions." *Contemporary Accounting Research* 36: 1751-1783.
39. T. T. Chiu, **J.-B. Kim**, and Z. Wang (2019). "Customers' Risk Factor Disclosures and Suppliers' Investment Efficiency." *Contemporary Accounting Research* 36: 773-804.
40. **J.-B. Kim**, I. Yeung, and J. Zhou (2019). "Stock Price Crash Risk and Internal Control Weakness: Presence versus Disclosure Effect." *Accounting and Finance* 59 (2019): 1197-1233.
41. **J.-B. Kim**, L. Li, Z. Yu, and H. Zhang (2019). "Local versus Non-Local Effects of Chinese Media and Post-earnings Announcement Drift." *Journal of Banking and Finance* 106: 82-92.
42. J. Hu and **J.-B. Kim** (2019). "The Relative Usefulness of Cash Flows versus Accrual Earnings for CEO Turnover Decision across Countries: The Role of Investor Protection." *Journal of International Accounting, Auditing and Taxation* 34: 91-107.
43. Y. Zhang, Y. Guan, and **J.-B. Kim** (2019). "XBRL Adoption and Expected Crash Risks." *Journal of Accounting and Public Policy* 38: 31-52.
44. J. Chu, J. Fang, **J.-B. Kim**, and Y. Zhou (2019). "Stock Price Crash Risk and Auditor-client Contracting." *China Journal of Accounting Studies* 7 (2): 184-213.
45. T.-H. Hsieh, **J.-B. Kim**, R. Wang, and Z. Wang (2019). "Do STEM-educated Boards Contribute to Innovation Activities in Large Companies?" *IEEE Engineering Management Review* 46: 32-35.
46. **J.-B. Kim**, X. Li, H. Wu, and Y. Yu (2019). "Corporate Social Responsibility and Financial Fraud: The Moderating Effects of Governance and Religiosity." *Journal of Business Ethics* 66:

2018

47. T.-T. Chiu, Y. Guan, and **J.-B. Kim** (2018). "Effect of Risk Factor Disclosures on the Pricing of Credit Default Swaps." *Contemporary Accounting Research* 35 (4): 2191-2224.
48. D. Chen, **J.-B. Kim**, O.Z. Li, and S. Liang (2018). "China's Closed Pyramidal Managerial Labor Market and the Stock Price Crash Risk." *The Accounting Review* 93 (3): 105-131.
49. **J.-B. Kim**, B. Y. Song and T. Stratopoulos (2018). "Does Information Technology Reputation Affect Bank Loan Terms?" *The Accounting Review* 93 (3): 185-211.
50. **J.-B. Kim**, B. Li, and Z. Liu. "Does Social Performance Influence Breadth of Ownership?" *Journal of Business, Finance and Accounting* 45 (2018): 1164-1198.
51. G. Chen, **J.-B. Kim**, J.-H. Lim, and J. Zhou (2019). "XBRL Adoption and Bank Loan Contracting: Early Evidence." *Journal of Information System* 32: 47-69.
52. W. Ge, **J.-B. Kim**, T. Li, and Y. Li (2018), "Operations in Offshore Financial Centers and Loan Syndicate Structure." *Journal of Empirical Finance* 45: 157-180.
53. **J.-B. Kim** and T. Li (2018). "Are Offshore Firms Less Conservative in Financial Reporting? International Evidence." *Journal of International Financial Management and Accounting* 29: 131-165.

2017

54. H. Hong, **J.-B. Kim**, and M. Welker (2017). "Divergence of Cash Flow and Voting Rights, Opacity, and Stock Price Crash Risk: International Evidence." *Journal of Accounting Research* 55 (5): 1167-1212.
55. Y. Gao, **J.-B. Kim**, D. Tsang, H. Wu (2017). "Go Before the Whistle Blows: An Empirical Analysis of Director Turnover and Financial Fraud." *Review of Accounting Studies* 22 (1): 320-360.

56. **J.-B. Kim**, L. Li, and H. Zhang (2017). "Analyst Forecast Accuracy and Media Independence." *Financial Management* 46 (4): 1012-1051.
57. **J.-B. Kim**, B. Song, and Z. Wang (2017), "Special Purpose Entities and Bank Loan Contracting." *Journal of Banking and Finance* 74: 133-152.
58. C. Chen, **J.-B. Kim**, and L. Yao (2017), "Earnings Smoothing: Does It Exacerbate or Constrain Stock Price Crash Risk?" *Journal of Corporate Finance* 42: 36-54.

2016

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II. Media/Public Exposure and Commissioned Articles

- “Foreign Institutional Ownership and Auditor Choice: Evidence from Worldwide Institutional Ownership” *Journal of International Business Studies* (2019; pp. 83-110; co-authored) was cited on the SEC’s Chief Accountant, Paul Munter’s Statement on “Audit Quality and Investor Protection under the Holding Foreign Companies Accountable Act” (September 6, 2022); available from <https://www.sec.gov/news/statement/munter-statement-audit-quality-and-investor-protection-090622>.
- “Short-Sale Constraints and Stock Price Crash Risk” *Journal of Corporate Finance* (2020; co-authored) was featured in *Research Briefs in Economic Policy* (January 20, 2020) published by one of prestigious policy institutes in the U.S., i.e., **the Cato Institute**. (https://www.cato.org/sites/cato.org/files/2020-01/RB199_final.pdf).
- “Internal Control Weakness and Bank Loan Contracting: Evidence from SOX Section 404 Disclosures.” *The Accounting Review* 86 (4): 1157-1188. (Quoted & cited in *Wesley Bricker (SEC Chief Accountant)’s Public Speech titled “Advancing Effective Internal Control and Credible Financial Reporting March 17, 2017: <https://www.sec.gov/news/speech/bricker-remarks-annual-life-sciences-accounting-and-reporting-congress-032117>*).
- “China has made significant progress: Convergence with global standards will further enhance country’s image.” This commentary was published as a cover story of *China Daily-Europe* (March 16, 2012). See the web link below: http://europe.chinadaily.com.cn/epaper/2012-03/16/content_14849191.htm
- “Information Asymmetry and Market Efficiency.” *Korean Economic Daily* (January 16, 1990).
- “Analysis of Korean Industries with Rapid Increase in Reported Income.” *Research in Securities and Investment* (April 1990), pp. 49-51.
- “Equity Valuation Model under Uncertainty.” *Hanshin Investment Research* (May 1990), pp. 34-44.

III. Books & Book Chapters

Translated the following book into the Korean language (with H.Y. Chung and I. Joo, J.-H. Lee):

- George Foster, *Financial Statement Analysis*, 2nd Ed. (Prentice-Hall, 1986), published by Mooyuk-Kyungyung Sa, Seoul, Korea (1993) (ISBN 89-468-0009-7).

Contributed the following article as a book chapter to *Corporate Governance in Emerging Markets: Theories, Practices, and Cases*, Springer (2013).

- Big 4 Conservatism around the World (with R. Chung, M. Firth, and L. Pang).

IV. Selected Refereed Conference Presentations or Abstracts in Proceedings or Websites

A. *Papers Presented at Conferences Organized by Premier Journals:*

- **J.-B. Kim** and L. Zhang, "Accounting Conservatism and Stock Price Crash Risk: Firm-level Evidence." *The 2012 Contemporary Accounting Research (CAR) Conference*, Ottawa (November 2012).
- **J.-B. Kim** and H. Shi, "IFRS Reporting, Firm-specific Information Flows, and Institutional Environments: International Evidence." *The 2011 Review of Accounting Studies Conference*, Milan, Italy (November 18-19, 2011).
- **J.-B. Kim**, D. A. Simunic, M. T. Stein, and C. H. Yi (2011), "Voluntary Audit and the Cost of Debt Capital for Privately Held Firms: Korean Evidence." *The 2009 CAR/JCAE Joint Conference*, Hong Kong (January 2009).
- J.-H. Choi, **J.-B. Kim**, X. Liu and D. Simunic, "Audit Pricing, Legal Liability Regimes, and Big 4 Premiums: Theory and Cross-country Evidence." *The 2006 CAR Conference*, Toronto (November 2006).

B. *Papers Presented at Annual Meeting of American Accounting Association (AAA) (Past FIVE Years Only)*

- **J.-B. Kim**, E. X. Zhang, and K. Zhong. "The Bright Side of Unionization: The Case of Stock Price Crash Risk." *The 2019 Annual Meeting of AAA*, San Francisco, CA (August 12-14, 2019).
- Y. Guan, **J.-B. Kim**, B. Liu, and X. Xin. "Bond Market Transparency and Stock Price Crash Risk: Evidence from a Natural Experiment." *The 2019 Annual Meeting of AAA*, San Francisco, CA (August 12-14, 2019).
- W. Ge and **J.-B. Kim**, "Does Executive Pay Gap Matter for the Pricing of Audit Service? Tournament Incentives versus Managerial Power Perspectives." *The 2018 Annual Meeting of AAA*, Washington, DC (August 5-7, 2018).
- T.-S. Hsieh, **J.-B. Kim**, R. Wang, and Z. Wang, "Seeing Is Believing? Perceived Executive Facial Trustworthiness, Auditor Tenure, and Audit Fees." *The 2018 Annual Meeting of AAA*, Washington, DC (August 5-7, 2018).
- T.-S. Hsieh, **J.-B. Kim**, R. Wang, and Z. Wang, "Educate to Innovate: Evidence from STEM Directors and Corporate Innovation." *The 2018 Annual Meeting of AAA*, Washington, DC (August 5-7, 2018).
- T.-T. Chiu, **J.-B. Kim**, and Z. Wang, "Risk Factor Disclosures on Suppliers' Investment Efficiency." *The 2016 Annual Meeting of AAA*, New York, NY (August 8-11, 2016).
- J. Chen, H. Hong, **J.-B. Kim**, and J. W. Ryou. "Information Processing Cost and Corporate Tax Avoidance." *The 2016 Annual Meeting of AAA*, New York, NY (August 8-11, 2016).
- J.-B. Kim, X. Li, Y. Luo, and K. Wang, "Institutional Distance and the Monitoring Effect of Foreign Investors." *The 2016 Annual Meeting of AAA*, New York, NY (August 8-11, 2016).
- **J.-B. Kim**, Y. Guan, and Yanan Zhang, "XBRL Mandate and the Value of Cash Holdings: Evidence from China." *The 2015 Annual Meeting of AAA*, Chicago, IL (August 9-12, 2015).
- W. Ge, **J.-B. Kim**, T. Li, and Y. Li, "Offshore Operation and Bank Loan Contracting: Evidence from Firms that Set Up Subsidiaries in Offshore Financial Centers." *The 2015 Annual Meeting of AAA*, Chicago, IL (August 9-12, 2015).
- Y. Gao, **J.-B. Kim**, D. Tsang, H. Wu, "Fraud Discovery in the Credit Default Swaps Market." *The 2015 Annual Meeting of AAA*, Chicago, IL (August 9-12, 2015).

- **J.-B. Kim**, M. Ma, and H. Wang, “Financial Development and the Cost of Capital: Evidence from China.” *The 2015 Annual Meeting of AAA*, Chicago, IL (August 9-12, 2015).
- C. Chen, **J.-B. Kim**, and L. Yao, “Income Smoothing and Stock Price Crash Risk.” *The 2014 Annual Meeting of AAA*, Atlanta, GA (August 2–6, 2015).
- Y. Gao, **J.-B. Kim**, D. Tsang and H. Wu, “Go Before the Whistle Blows: An Empirical Analysis of Director Turnover and Financial Fraud.” *The 2014 Annual Meeting of AAA*, Atlanta, GA (August 2–6, 2014).
- P.A. Griffin, H.A. Hong, **J.-B. Kim** and J.-H. Lim, “The SEC’s XBRL Mandate and Credit Risk: Evidence on a Link between Credit Default Swap Pricing and XBRL Disclosure.” *The 2014 Annual Meeting of AAA*, Atlanta, GA (August 2–6, 2014).
- **J.-B. Kim**, B. Song and T. Stratopoulos, “Does Information Technology Reputation Affect Bank Loans?” *The 2014 Annual Meeting of AAA*, Atlanta, GA (August 2–6, 2014).
- **J.-B. Kim** and K. Wang, “Labor Unemployment Risk and Sticky Cost Behavior.” *The 2014 Annual Meeting of AAA*, Atlanta, GA (August 2–6, 2014).
- G. Chen, **J.-B. Kim**, J.H. Lim, and J. Zhou, “XBRL Adoption and Bank Loan Contracting: Early Evidence.” *The 2014 Annual Meeting of AAA*, Atlanta, GA (August 2–6, 2014).
- W. Ge, **J.-B. Kim**, T. Li and Y. Li, “Operations in Offshore Financial Centers and Loan Syndicate Structure.” *The 2014 Annual Meeting of AAA*, Atlanta, GA (August 2–6, 2014).
- **J.-B. Kim**, L. Luo, and H. Xie, “Dividend Payments and Stock Price Crash Risk.” *The 2014 Annual Meeting of AAA, Atlanta, GA (August 2–6, 2014)*.
- J. S. Hu and J.-B. Kim, “Investor Protection and the Usefulness of Cash Flow Information in CEO Turnover: International Evidence.” *The 2013 Annual Meeting of AAA*, Anaheim, CA (August 4-7, 2013).
- J.H. Choi, **J.-B. Kim**, and C. H. Sonu, “The Effect of Sarbanes-Oxley Act on Auditor Conservatism toward Newly Accepted Clients.” *The 2013 Annual Meeting of AAA*, Anaheim, CA (August 4-7, 2013).
- **J.-B. Kim**, I. Yeung, and J. Zhou, “Material Weakness in Internal Control and Stock Price Crash Risk: Evidence from SOX Section 404 Disclosures.” *The 2013 Annual Meeting of AAA*, Anaheim, CA. (August 4-7, 2013).
- **J.-B. Kim**, J. Kim, and J. H. Lim, “Does XBRL Adoption Constrain Managerial Opportunism in Financial Reporting? Evidence from Mandated U. S. Filers.” *The 2013 Annual Meeting of AAA*, Anaheim, CA (August 4-7, 2013).
- **J.-B. Kim** and T. M. Li, “Information Flows, Tax Avoidance Policy, and Firm,-level Institutional Variation: International Evidence.” *The 2013 Annual Meeting of AAA*, Anaheim, CA (August 4-7, 2013).
- J.H. Choi, **J.-B. Kim**, Y.S. Zang, and Y. Zhang, “Effect of Audit Quality along the Supply Chain.” *The 2013 Annual Meeting of AAA*, Anaheim, CA. (August 4-7, 2013).

C. Annual Conference of Canadian Academic Accounting Association (CAAA) (Past FIVE Years Only)

- W. Chen, **J.-B. Kim**, H. Wu, “Do Managers Recognize Bad News When Shareholders Are Not Paying Attention?” *The 2019 Annual Conference of CAAA, Ottawa, Canada* (May 20-June 1, 2019).
- **J.-B. Kim**, Y. Lin, Y. Mao, and Z. Wang. “Banking Market Consolidation and Tax Planning Intermediation: Evidence from Client Firm Tax Heaven Operations.” *The 2019 Annual Conference of CAAA, Ottawa, Canada* (May 20-June 1, 2019).

- Y. Guan, **J.-B. Kim**, B. Liu, and X. Xin. “Bond Market Transparency and Stock Price Crash Risk: Evidence from a Natural Experiment.” *The 2019 Annual Conference of CAAA, Ottawa, Canada* (May 20-June 1, 2019).
- A. Choi, **J.-B. Kim**, J. J. Lee, J.C. Park. “The Impact of the Market for Corporate Control on Audit Fees: Evidence from International M & A Laws.” *The 2019 Annual Conference of CAAA, Ottawa, Canada* (May 20-June 1, 2019).
- W. Ge, **J.-B. Kim**, T. Li, and J. Zhang. “Do Operations in Offshore Financial Centers Blow the Whistle on Bank Risks? *The 2019 Annual Conference of CAAA, Ottawa, Canada* (May 20-June 1, 2019).
- **J.-B. Kim**, C. Wiedman, and C. Zhu, “Does the CDS Trading Improve Managerial Learning from Outsiders?” *The 2018 Annual Conference of CAAA, Calgary, Canada* (June 14-16, 2018).
- W Ge and **J.-B. Kim**, “Does Executive Pay Gap Matter for the Pricing of Audit Services? Tournament Incentives versus Managerial Power Perspective.” *The 2018 Annual Conference of CAAA, Calgary, Canada* (June 14-16, 2018).
- **J.-B. Kim**, S. T. Sun, and Z. Zhang, “Technology Spillovers, Information Externalities, and Stock Price Crash Risk.” *The 2018 Annual Conference of CAAA, Calgary, Canada* (June 14-16, 2018).
- Y. Gao, **J.-B. Kim**, D. Tsang, and H. Wu, “Fraud Discovery in the Credit Default Swaps Market.” *The 2015 Annual Conference of CAAA, Toronto, Canada* (May 29-June 1, 2015).
- W. Ge, **J.-B. Kim**, T. Li, and Y. Li, “Offshore Operations and Bank Loan Contracting: Evidence from Firms that Set up Subsidiaries in Offshore Financial Centres. *The 2015 Annual Conference of CAAA, Toronto, Canada* (May 29-June 1, 2015).
- G. Chen, **J.-B. Kim**, J.-H. Lim, and J. Zhou, “XBRL Adoption and Bank Loan Contracting: Early Evidence.” *The 2015 Annual Conference of CAAA, Toronto, Canada* (May 29-June 1, 2015).
- W. Ge, **J.-B. Kim**, T. Li, and Y. Li, “Offshore Operations and Bank Loan Contracting: Evidence from Firms that Set up Subsidiaries in Offshore Financial Centres. *The 2015 Annual Conference of CAAA, Toronto, Canada* (May 29-June 1, 2015).
- **J.-B. Kim** and K. Wang, “Labor Unemployment Risk and Sticky Cost Behavior.” *The 2014 Annual Conference of CAAA, Edmonton, Alberta, Canada* (May 29-June 1, 2014).
- J. Hu and **J.-B. Kim**. “The Relative Usefulness of Cash Flows, Accrual Earnings, and Stock Returns in CEO Replacement Decisions and Investor Protection: International Evidence.” *The 2014 Annual Conference of CAAA, Edmonton, Alberta, Canada* (May 29-June 1, 2014).
- W. Ge, **J.-B. Kim**, T. Li and Y. Li, “Operations in Offshore Financial Centers and Loan Syndicate Structure.” *The 2014 Annual Conference of CAAA, Edmonton, Alberta, Canada* (May 29-June 1, 2014).
- **J.-B. Kim**, B. Song and T.C. Stratopoulos, “Does Information Technology Reputation Affect Bank Loan Terms?” *The 2014 Annual Conference of CAAA, Edmonton, Alberta, Canada* (May 29-June 1, 2014).
- Y. Gao, **J.-B. Kim**, H. Wu, and D. Tsang, “Go Before the Whistle Blows: An Empirical Analysis of Director Turnover and Financial Fraud. *The 2013 Annual Conference of CAAA, Montreal, Quebec, Canada* (May 31-June 2, 2013).
- **J.-B. Kim**, J. Lee, and J. C. Park, “Internal Control Weakness and the Asymmetric Behavior of Selling, General Administrative Costs.” *The 2013 Annual Conference of CAAA, Montreal, Quebec, Canada* (May 31-June 2, 2013).
- **J.-B. Kim**, J. W. Kim, J.-H. Lim. “Does XBRL Adoption Constrain Managerial Opportunism in Financial Reporting? Evidence from Mandated U.S. Filers.” *The 2013 Annual Conference of CAAA, Montreal, Quebec, Canada* (May 31-June 2, 2013).

D. Selected Papers Presented at Other Conferences & Workshops in the Areas of Accounting and Finance (Past FIVE Years Only)

- P. Griffin, H. Hong, I. Kalcheva, and **J.-B. Kim**, “Shorting Activities and Stock Return Predictability: Evidence from an Information Shock” at the 30th *Asia Pacific Conference on International Accounting Issue*, San Francisco, CA (November 11-14, 2018) (received The Vernon Zimmerman Best Paper Award).
- P. Griffin, H. Hong, **J.-B. Kim**, and J.-H. Lim, “Mandatory XBRL Adoption and Credit Default Swaps Spread?” Presented at *The 13th Annual Conference of Asia-Pacific Association of Derivatives, Busan, Korea (2017 Annual Congress of European Accounting Association (EAA))*, Valencia, Spain (July 10-11).
- Y. Gao, **J.-B. Kim**, D. Tsang, Y. and H. Wu, “Information Acquisition in the Credit Default Swaps Market: Evidence from Fraud Discovery.” Presented at *The 29th Annual Meeting of Asian Finance Association*, Seoul, Korea (July 6-8).
- **J.-B. Kim**, E. Lee, and J. Z. Zhu, “Does firm-specific stock price risk lead to a simulation or distortion of market information efficiency?” *The 2016 Annual Congress of European Accounting Association (EAA)*, Valencia, Spain (May 10-13).
- J. Fang, **J.-B. Kim**, Y. Zhu, “Are Managers Punished for Crash risk? Evidence from China.” *The 2016 Annual Congress of European Accounting Association (EAA)*, Valencia, Spain (May 10-13).
- C. Chen, **J.-B. Kim**, and C. Zhu, “The Impact of Debt Covenant Violations on Credit Default Swaps Spread.” *The 2016 Annual Congress of European Accounting Association (EAA)*, Valencia, Spain (May 10-13).
- **J.-B. Kim**, T. Li, and L. Zhang, “Secrecy Policy, Regulation Arbitrage and Stock Price Crash Risk.” *The 2016 Annual Congress of European Accounting Association (EAA)*, Valencia, Spain (May 10-13).
- L. Jiang, **J.-B. Kim**, and L. Pang, “Country Origins and Type of Institutional Investors, and Firm-specific Information Flows: Evidence from Worldwide Institutional Ownership.” *The 2013 Annual Conference of AFAANZ*, Perth, Australia (July 7-9, 2013). Also presented at *The 2013 Pacific-Basin Finance, Economics, Accounting and Management (PBFEM) Conference*, Melbourne, Australia (July 4-5, 2013).
- L. Jiang, **J.-B. Kim**, and L. Pang, “Country Origins and Type of Institutional Investors, and Firm-specific Information Flows: Evidence from Worldwide Institutional Ownership.” *The 2013 Annual Conference of AFAANZ*, Perth, Australia (July 7-9, 2013). Also presented at *The 2013 Pacific-Basin Finance, Economics, Accounting and Management (PBFEM) Conference*, Melbourne, Australia (July 4-5, 2013).
- **J.-B. Kim**, A. Lo, and R. Wong, “Are Related-Party Sales Value-Adding or Value-Destroying? Evidence from China.” *The 2013 Annual Congress of EAA*, Paris, France (May 6-8, 2013).
- J.-H. Choi, **J.-B. Kim**, Z. Wang, and Y. Zang, “Auditor Competition and Audit Quality in Local Markets.” *The 2013 Annual Congress of EAA*, Paris, France (May 6-8, 2013).
- H. A. Hong, **J.-B. Kim**, and M. Welker, “Divergence of Cash Flow and Voting Rights, Opacity, and Stock Price Crash Risk: International Evidence.” *The 2013 Annual Congress of EAA*, Paris, France (May 6-8, 2013).
- **J.-B. Kim**, J. W. Kim, and J.-H. Lim, “Does XBRL Adoption Constrain Managerial Opportunism in Financial Reporting: Evidence from Mandated U.S. Filers.” *The 2013 Annual Congress of EAA*, Paris, France (May 6-8, 2013).
- **J.-B. Kim** and T. Li, “Information Flows, Tax Avoidance Policy and Firm-level Institutional Variation: International Evidence.” *The 2013 Annual Congress of EAA*, Paris, France (May 6-8, 2013).

RESEARCH GRANTS

** As the principal investigator (P-I) or the single investigator unless explicitly mentioned as the co-investigator (Co-I)*

- GRF Grant (June 2020)
Awarded for the project titled "Auditor Specialization on Client Technology Space." (as Co-I).
- GRF Grant (June 2020)
Awarded for the project titled "The Power of Managerial Emotions in Corporate Fraud Detection: Evidence from Earnings Conference Calls and IPO Roadshows" (as Co-I)
- GRF Grant (June 2019)
Awarded for the project titled "Business Group Affiliation, Internal Organizational Structure, and Investment Efficiency: An International Investigation." (as a single PI).
- GRF Grant (June 2016):
Awarded for the project titled "Effect of Customers' Risk Factor Disclosures on their Supplier's Relationship-specific Investments and Investment Efficiency" (as Co-I).
- SSHRCC (Social Sciences and Humanities Research Council of Canada) 2016
Awarded for the project titled "Do Operations in Offshore Financial Centers Blow the Whistle on Bank Risks." (as Co-I)
- National Natural Science Foundation of China (国家自然科学基金) Grant (2015)
Awarded for the project titled as "On Management Earnings Forecasts and Debt Contracting" (as Co-I).
- GRF Grant (June 2012): Awarded for the project titled "Off Balance Sheet Arrangement Using Special Purpose Vehicles and Stock Price Crash Risk"(as Co-I).
- GRF Grant (June 2011):
Awarded for the project titled "Offshore Financial Centers, Delayed Loss Recognition, and Stock Price Crashes: An International Study."
- GRF Grant (June 2010):
Awarded for the project titled "Accounting Conservatism, Internal and External Governance, and Stock Price Crash risk: Evidence from China."
- CityU New Staff Start-up Grant (September 2009):
Awarded for the project titled "The Impact of Disclosure Regulations on Information environments: Evidence from the Sarbanes-Oxley Act of 2002."

- CityU New Staff Start-up Grant (September 2009):
Awarded for the project titled “The Impact of Disclosure Regulations on Information environments: Evidence from the Sarbanes-Oxley Act of 2002.”
- SSHRCC Grant (Summer 2008):
Awarded for the project titled “Advertising Expenditure, Information Intermediation, and Cost of Equity and Debt Financing around the World.” (as Co-I).
- JMSB’s Bell Research Center for Business Process Innovations Grant (Spring 2008):
Awarded for the project titled “Top Executive Compensation Structure, Advertising Expenditure, and Firm Valuation” (as Co-I).
- Tier 1 Canada Research Chair Grant (June 2005)
Awarded by the Canada Research Chair program of the Government of Canada for the project titled “Corporate Governance, Information Structure, Cost of Capital: A Cross-country Comparison” to support the proposed research and my appointment as Canada Research Chair in Corporate Governance and Financial Reporting at Concordia University.
- The Hong Kong Polytechnic University (PolyU) Central Research Grant (2007).
Awarded for the project titled “Corporate Transparency, Legal Institutions, Cost of Equity Capital in Asian Countries.”
- The Research Grant Council (RGC)’s Competitive Earmarked Research Grant (CERG) (2006):
Awarded through the Research Grant Council of the Hong Kong SAR Government for the project titled “Information Quality and Bank Loan Pricing Around the World.”
- PolyU Postdoctoral Fellowship Grant (2004)
Awarded for the project titled “The Efficacy of Corporate Governance Mechanisms in China: Its Impact on Earnings Management, Firm Performance and Dividend Policy.” (with Dr. Xiaodong Xu as the post doctoral fellow).
- PolyU Overseas Placement for Young Professor Grant (2003).
This grant allowed me to spend two summer semesters (2003, 2004) as a visiting scholar at The Sauder School of Business, University of British Columbia.
- PolyU Area of Strategic Development Grant (2002).
Awarded for the project titled “Corporate Governance and Disclosure Quality in Emerging Markets.”
- The Research Grant Council’s Competitive Earmarked Research Grants (CERG) (2001):
Awarded through Research Grant Council of the Hong Kong Government for the project titled “Information Asymmetry and Properties of Earnings Forecasts in Major East Asian Countries.”
- PolyU HKPU Research Grant (2000):
Awarded for the project titled “Equity Valuation and Ownership Structure.”
- PolyU Research Grant (1999)
Awarded for the project titled “Income Smoothing, External Monitoring and Managerial Entrenchment.”
- PolyU Research Grant (1996):
Awarded for the project titled “The Valuation Relevance of Accrual Earnings and Book Value of Equity in Major Asian-Pacific Countries.”
- PolyU Research Grant (1996):
Awarded for the project titled “Differential Price and Volume Reactions to Accounting Disclosures and Predisclosure Information Asymmetry.”
- The City University of Hong Kong Strategic Research Grant (1996):
Awarded for the project titled “Accounting Conservatism, the Valuation Relevance and Timeliness of Accounting Disclosures in Emerging Asian-Pacific Capital Markets: A Cross-country Comparison.”

- Canadian Certified General Accountants (CGA) Research Foundation Grant (1994):
Awarded through CGA-Canada Research Committee for the project entitled "Trading Responses to Analysts' Earnings Forecasts, Transaction Size, News Types and Trader Types."
- Interdisciplinary Team Grant (1994):
Awarded through the Research Committee of the Faculty of Commerce and Administration, Concordia University for the project entitled "Effects of Automobile Recalls on Analysts' Earnings Forecasts and Shareholders' Wealth."
- Interdisciplinary Team Grant (1993):
Awarded through the Research Committee of the Faculty of Commerce and Administration, Concordia University for the project entitled, "Effects of Layoffs on Analysts' Earnings Forecasts and Shareholders' Wealth."
- Deloitte & Touche Research Grant (1993):
Awarded through the Research Committee of Canadian Academic Accounting Association for the project entitled "The Profitability of Accounting-Based Investment Strategies: Further Evidence on Market Inefficiency."
- Deloitte & Touche Research Grant (1992):
Awarded through the Research Committee of Canadian Academic Accounting Association for the project entitled "Informational Values of Cash Flows vs. Accrual Earnings: Equity Valuation Approach."
- Deloitte & Touche Research Grant (1991):
Awarded through the Research Committee of Canadian Academic Accounting Association for the project entitled "Simultaneous Effects of Informedness and Consensus on Both Price and Volume Changes around Earnings Disclosure: Empirical Evidence."
- Deloitte, Haskins & Sells Research Grant (1990):
Awarded through the Research Committee of Canadian Academic Accounting Association for the project entitled "The Relationship between Systematic Risk and Deferred Income Taxes."
- Shell Canada Research Grant (1991):
Awarded through the Ad Hoc Faculty Research Committee for the project entitled "Joint Determinants of Price and Volume Changes Around Earnings Disclosure: Empirical Tests."
- Faculty Research Development Programme (FRDP) Award (1991):
Awarded through the FRDP Grants Committee, Concordia University for the project entitled "Towards a New Method of Accounting for Hazardous Wastes: An Empirical Investigation."
- Faculty Seed Grant (1991):
Awarded through the Research Committee of the Faculty of Commerce and Administration, Concordia University for the project entitled "The Usefulness of Cash Flows vs. Accrual Earnings for Valuing Share Prices."
- Faculty Seed Grant (1989):
Awarded through the Research Committee of the Faculty of Commerce and Administration, Concordia University for the project entitled "The Usefulness of Successful Effort vs. Full Costing Information: An Equity Valuation Approach."

EDITORIAL AND OTHER ACADEMIC ACTIVITIES

Editorial Duties

- Editor (Accounting Area): *Journal of International Business Studies* (January 2020-December 2022)

- Consulting Editor: *Journal of International Business Studies* (January 2023-December 2025).
- Editor: *Asia-Pacific Journal of Accounting and Economics* (APJAE) (2012-now).
- Editor in Chief: *China Journal of Accounting Research* (CJAR: 2009-2015; 2017-now).
- Associate Editor: *Journal of Contemporary Accounting and Economics* (JCAE: 2005-2019).
- Associate Editor: *China Journal of Accounting Research* (CJAR: 2008-2009).
- Ad Hoc Associate Editor: *Auditing: Journal of Practice and Theory* (AJPT: 2007-2008)
- Ad Hoc Associate Editor: *Contemporary Accounting Research* (CAR: 2008)
- Joint Editor: *Asian Review of Accounting* (ARA: 1999-2001).
- Chief Editor: *China Accounting and Finance Review* (CAFR) (Summer 1999-Summer 2000).

Member of Editorial Board/Editorial Advisory Board

- *Contemporary Accounting Research* (CAR: 2007-2010; 2017-now)
- *Canadian Journal of Administrative Science* (CJAS: 2012-now)
- *Journal of International Financial Management and Accounting* (JIFMA: 2018-now)
- *Journal of International Accounting Research* (JIAR: 2011-now).
- *Auditing: Journal of Practice and Theory* (AJPT: 2006-2008; 2014-now).
- *Accounting Education: An International Journal* (2011-2015)

Ad Hoc Referee Services:

Served as an *External Referee* for the papers submitted for the following journals and conferences: *The Accounting Review*; *Journal of Accounting and Economics*; *Journal of Accounting Research*; *Journal of Financial Economics*; *Review of Accounting Studies*; *Contemporary Accounting Research*; *Management Science*; *Journal of International Business Studies*; *Accounting Horizon*; *European Accounting Review*; *Financial Management*; *European Financial Management*; *Journal of International Accounting Research*; *Journal of International Financial Management and Accounting*; *Journal of Accounting and Public Policy*; *Journal of Contemporary Accounting and Economics*; *Auditing: Journal of Practice and Theory*; *Journal of Banking & Finance*; *Journal of Corporate Finance*; *Journal of Business Research*; *Journal of Economics and Business*; *Journal of Comparative Economics*; *International Business Review*; *Corporate Governance: International Review*; *Journal of Accounting and Public Policy*; *Review of Quantitative Finance & Accounting*; *Management Accounting Research*; *China Accounting and Finance Review*; *The Journal of Accounting & Business Research*; *Asian Review of Accounting*; *Asia-Pacific Journal of Accounting*; *Asia-Pacific Journal of Accounting & Economics*; *Canadian Journal of Administrative Sciences*; *International Journal of Accounting*; *International Review of Finance*

Invited Keynote Speeches

- 2019 10th Anniversary of *Japan Accounting Review* (JapanAR) Conference, hosted by Kobe University, Kobe, Japan, December 22-23.
- 2019 World Accounting Forum Series (WAFS) and Asia-Pacific Journal of Accounting and Economics (APJAE) Joint Conference, hosted by University of Macau, Macau, December 5-7, 2019.
- 2018 Annual Conference of International Corporate Governance Society, held at Fudan University, Shanghai, China. October 13-14, 2018.
- 2018 Annual East Lake Accounting Forum, held at Huazhong University of Science & Technology, Wuhan, China. March 17-18, 2018.

- 2017 Annual Conference of *China Journal of Accounting Research* (CJAR) (celebrating 9th Anniversary of CJAR), held at Xiamen University, November, 16-17, 2017.
- 2016 Annual Conference of *China Journal of Accounting Research* (CJAR), held at Sun Yat-sen University, Guangzhou, China, May 19-20, 2015.
- 2015 Doctoral Consortium of the Korean Accounting Association, CheonAn, Korea (May 2015).
- 2015 World Accounting Frontiers Series (WAFS) held at the new campus of the University of Macau (May 27-28, 2015).
- 2014 30th anniversary of the School of Business, Xian Jiaotong University (July 10-13, 2014).
- 2013 World Accounting Frontier Series (WAFS), held at University of Macao (April 26, 2013).
- 2012 *China Journal of Accounting Research* (CJAR) Symposium on “Accounting, Institutions, and Stock Price Risk” hosted by Sun Yat-Sen University, Guangzhou, China (November 2012).
- 2005 7th Northeast China Business School Deans Association Forum (July 2005) hosted by Jilin University School of Business, Jilin University, Changchun, China.
- 2002 Zhejiang University School of Management 25th Anniversary Conference, Zhejiang University, Hangzhou, China.

Other Invited Presentations:

- Invited as a Distinguished Speaker at the Institute of International Business & Governance, Lee Sau Kee School of Business Administration, Open University of Hong Kong (May 27, 2016).
- Invited to speak as an external presenter at two research workshops at University of Technology at Sydney (March 2014).
- Invited as *Keynote Presenters* for the Special Paper Development Workshop for emerging scholars, on the subject of “How to Identify an Appropriate Research Method and Increase the Rigor of Your Analysis” The workshop was hosted by the International Association of Accounting Education and Research (IAAER) during the IAAER Annual Conference and the World Congress (November 15, 2014, Florence. Italy).
- Invited to speak as one of two *Keynote Speakers* for 2013 Renmin University Business School Accounting Research Symposium, Renmin University, Beijing, China on “Humble Accounting, Institutional Infrastructure, and Stock Price Crash Risk” on December 10, 2013.
- Invited to speak on CityU’s *Presidential Distinguished Lecture Series* and delivered a lecture on “Humble Accounting, Institutional Infrastructure, and Stock Price Crash Risk” on April 23, 2013.
- Invited as a Doctoral Colloquium Research Lecturer for 2012 Asian Academic Accounting Association (AAAA) Annual Conference, Kyoto, Japan (November 2012) on “Accounting, Institutions, and Stock Price Crash Risk.”
- Invited as a senior scholar mentor for two papers in New Scholar Session of 2012 Annual Meeting of American Accounting Association, Washington, D.C. (August 5-8, 2012).” The two papers are: (1) “The Impact of IFRS on Accrual Reliability” by C. Lai, Y. Li, and S. Taylor; and (2) “Venture Capital, Corporate Governance, and Financial Stability of IPO Firms” by J.-F. Chen, W. Liao, and C.-C. Lu.
- Invited and delivered a speech titled “Developing Doctoral Program: HK Experience” as one of three *Panel Speakers* in the panel titled Developing Doctoral Education in the MENA Region at the 2010 EFMD (European Federation of Management Education) Conference in the MENA Region, Dubai, UAE, and participated as a panel 28-30, 2010.

- Invited and delivered a speech titled “Issues and Opportunities in China and Asia-Pacific Accounting Research” as one of four *Panel Speakers* at the Special Section on the China/Asia-Pacific Accounting Research: How to Start at *The 2010 Annual Meeting of AAA*, San Francisco (August 1-4, 2010).
- Invited as a *Plenary Session Speaker* of the *1993 Annual Conference of CAAA*, Ottawa, Canada to present/discuss about issues related to Accounting for Environments.
- Invited as one of three *Panel Speakers* for the Panel on “The Impact of Research on Teaching” at *the 2001 Annual Conference of CAAA*, Calgary, Canada.
- Invited as a *Panel Speaker* for the Panel for New Faculty and Doctoral Students at *the 1996 Annual Conference of Canadian Academic Accounting Association (CAAA)*, Montreal, Quebec, Canada.

External Referees/Assessors for Promotion and Tenure Decisions (Last 10 years)

- Invited and served by External Assessor for candidates for promotion to Chair Professor (University of Macao 2015), promotion to Full Professor (Chinese U of Hong Kong 2015; University of Massachusetts at Lowell 2019; Singapore Management University 2017, 2018, 2019) and for tenured Associate Professor (Michigan State University 2017; Florida Atlantic University 2019).
- Invited and served as an external assessor for research proposals submitted for the CERG grants in Hong Kong (2007, 2008) and the Social Sciences and Humanities Research Council of Canada (SSHRC) grants in Canada (2008, 2009) and General Research Fund (GRF) grant in Hong Kong (2009 to 2014).
- Invited by the Canada Research Chair Program of SSHRC to serve as an External Assessor for a candidate for Canada Research Chair (Tier II) (2006).
- Invited and served as an external assessor for a candidate for Canada Research Chair (Tier I) at Rotman School of Management, University of Toronto.
- Invited and served as an external assessor for several research proposals submitted for Strategic Research Grant at City University of Hong Kong (CityU)’s (various years before 2009) and The Open University of Hong Kong (2017).
- Invited and served as an external referee/assessor for dossiers submitted for promotion to full professorship, associate professor, tenure decision and application for new faculty positions for the following institutions:
 - University of Massachusetts at Boston (2018); Michigan State University (2017); Iowa State University (2016); Queen’s University (2016); Chinese University of Hong Kong (2016); Singapore Management University (2016, 2014, 2013, 2010, 2006); University of Southern Illinois (2015); Hong Kong Baptist University (2015); Villanova University (2015); University of Macao (2015, 2012); University of Massachusetts at Boston (2013); University of Massachusetts at Lowell (2013); People’s University of China (2013); University of Missouri at Columbia (2013, 2015); Shanghai Jiatong University (2012); McGill University (2010); University of Toronto (2010); Seoul National University (2011); City University of Hong Kong (various times before 2009)

Conference Organizing Committees and Others

- Hosted the 2014 APJAE Symposium on Environmental, Social and Governance Issues in the Asia Pacific Region (Dec 4-5, 2014) as Editor of the *Asian-Pacific Journal of Accounting and Economics (APJAE)* and the Head of the Department, City University of Hong Kong: A special issue of APJAE for the papers presented at the conference published.
- Served as Members of the Scientific Committee for Annual Conferences of Canadian Academic Accounting Association (CAAA) (many years).

- Served as Chair of the Organizing Committee for *Risk Management Forum for Globally-Interconnected Enterprises* held on March 15, 2008, Hong Kong.
- Served as a member of the Organizing Committee for the *Journal of Contemporary Accounting and Economics (JCAE)* Symposia (2006, 2007) and the Joint Symposium of *JCAE* and *AJPT* (2008).
- Served as a member of the Scientific Committee for 2007, 2008, 2009, 2012 *Annual Conferences for Canadian Academic Accounting Association (CAAA)*.
- Co-hosted the 3rd *China Accounting and Finance Research Symposium*, Hong Kong (June 12-15, 2004) as Acting Head of the School of Accounting and Finance, PolyU, together with the Department of Accounting, Tsinghua University.
- Served as a member of the Organizing Committee for the 2003, 2004, and 2005 *APJAE* Symposium and the 2004 *China Accounting and Finance Research (CAFR)* Symposium.
- Served as a member of the Conference Organising Committee of the 7th Annual Conference of *Asia Pacific Finance Association* (Shanghai, July 2000).
- Served as *Programme Chair* for the 2nd *Contemporary Accounting Research Methodology Intensive Programme (CARMIP)* jointly organized by PolyU and the Shanghai University of Finance and Economics (Shanghai, January 3-6, 1999) and for the 3rd *CARMIP* jointly organized by PolyU and Peking University (Beijing, July 3-8, 2000).
- Served as an *External Referee* for selecting the Best Paper Award for the *Annual Conference of Accounting Academics* (1998, 2000), The Hong Society of Accountants (HKSA).

Other External Activities

- Invited to serve as a member of the *Business and Economics Panel of 2019 RAE* (Research Assessment Exercise), University Grant Council of the Government of the Hong Kong SAR Government.
- Invited and served as a member of the *Business and Economics Panel of 2014 RAE* (Research Assessment Exercise), University Grant Council of the Government of the Hong Kong SAR Government.
- Invited and served by External Assessor for Australian Research Council of the Australian Government for 2015-2016.
- Served as Vice-President and Member of the Executive Committee for International Association of Accounting Education and Research (IAAER) (2009-2010; 2012-2015). Appointed and served as *Member* of the Advisory Committee on Human Resources Development in the Financial Services Sector (known as the *FinMan* Committee), Financial Services Branch, Financial Services and The Treasury Bureau of the Hong Kong SAR Government (2011–2013; 2005 – 2006). Elected and served as a *Founding Member* of the *Council of the Hong Kong Academic Accounting Association (HKAAA)* for the 1997-1999 period.
- Served as a *Regular Member* of Accountancy Accreditation Board (AAB), Research Board (RB) and an Ad Hoc Committee for Accounting Case Competition of the *Hong Kong Society of Accountants (HKSA, now The Hong Kong Institute of CPA)* (July 1999-February 2001).

SUPERVISIONS OF POSTDOCTORAL FELLOWS AND GRADUATE THESES

Chief Supervisor for Post-doctoral Fellows (PDF)

- Dr. Xiaodong Xu (Ph.D. from Tsinghua U; Worked at PolyU as PDF during 2003-2005; currently Full Professor at Shanghai Jiaotong U).
- Dr. Zhenbin Liu (Ph.D. from Nanyang Technological University, Singapore; Worked at CityU as PDF during 2012 -2013; currently am Assistant Professor, Hong Kong Baptist University).
- Dr. Chiu Tzu Ting (Ph.D. from National Taiwan University, Worked at CityU as PDF during 2013-2014. Currently Assistant Professor at Norwegian School of Economics and Business Administration, Bergen, Norway).

Doctoral Thesis Supervision

- **Ph.D. Thesis Chief Supervisor:**
 - Dr. Xijia Su (Concordia U; 1996 (*year of graduation*); Professor at China-European International Business School or CEIBS);
 - Dr. Sandra Ho (PolyU; 1999; Assistant Professor at PolyU);
 - Dr. Jenny Jia (PolyU; 2003; Leading Research Analysts at Minsheng Bank, Beijing);
 - Dr. Annie Qiu (PolyU; 2004; CFO at Bank of China International, Beijing);
 - Dr. Byron Song (PolyU; 2007; Associate Professor and Dept. Head at Hong Kong Baptist U);
 - Dr. Shi Haina (PolyU; 2008; Associate Professor at Fudan U, Shanghai);
 - Dr. Xu Shen (CityU; 2014; Assistant Professor at Huazhong U of Science & Technology, Wuhan);
 - Dr. Wang Ke (City U; 2015; Assistant Professor at U of Alberta);
 - Dr. Zhang Yanan (CityU; 2016; Assistant Professor at Central University of Finance & Economics).
 - Dr. Si Yi (CityU-Xian Jiaotong U Joint Ph.D. program; 2016; Assistant Professor at Xiamen University initially and now at Xian Jiatong U).
 - Dr. Albert Mensah (CityU; 2019; Assistant Professor at HEC-Paris)
 - Dr. Yuyan Tang (CityU; 2021; Assistant Professor at United International College, Zhuhai).
 - Dr. Siwen Fu (CityU; 2021; Assistant Professor at University of Science & Technology of China)
 - Dr. Xia Chen (CityU-Renmin U joint Ph.D. program; 2022; Assistant Professor at Nankai University.)
 - Mr. Jinshing Qu (1st year student at CityU)
- **Ph.D. Thesis Co-supervisor:**
 - Dr. Yaqi N. Shi (Concordia U; 2007; Assistant Professor at U of Western Ontario);
 - Dr. Wenxia Ge (McGill U; 2009; Associated Professor (tenured) at University of Manitoba);
 - Dr. Cathy Lei Pang (PolyU; 2011; Research Assistant Professor at Hong Kong Baptist U).

- **Ph.D. Committee** (coursework and/or thesis):
 - Dr. Gary Spraakman (Concordia U; 1996; Professor and Associate Dean at York University);
 - Dr. Jane Craighead (McGill University; 2000; Compensation Consulting Co. in Montreal).
 - Dr. Tiemei Li (Concordia U; 2010; Assistant Professor at University of Ottawa)
 - Dr. Haiping Wang (Concordia U, 2011; Assistant Professor at York University)
 - Dr. Jenny Zhou (PolyU, 2005; Assistant Professor at Shanghai U of Finance & Economics)
- **DBA Chief Supervisor:**
 - Four DBA students at PolyU: Dr. James Fok (2007); Dr. Alan Ho (2008); Dr. Lawrence Lo (2008); Dr. Idy Lam (2008).
 - Two DBA student at CityU: Dr. Harry Kang (2014) and Tony Tang (2015)
- **External Ph.D. Thesis Examiner:**
 - 3 Ph.D. theses for Chinese University of Hong Kong (Dr. Tommy Lau 1999; Dr. Wu Dong-Hui 2003; Dr. Gladie Liu 2003)
 - 1 Ph.D. thesis for Lingnan University (Dr. Agnes Lo 2004);
 - 3 Ph.D. thesis for Hong Kong Baptist University (Dr Li Yuansha 2008; Dr. Hu Jinshuai, 2011; Lyu Fan 2017);
 - 1 Ph.D. student for PolyU (Dr. Kevin Zhu Xindong 2009);
 - 1 Ph.D. student at The Hong Kong University of Science & Technology (Dr. Yu Yangxin).

AWARDS AND OTHERS

- **Brigham Young University (BYU) Accounting Research Ranking Based on Recent Six Years Research Publications:**

Ranked as **No 1** in recent years (2015-2022) in the area of Financial Accounting-All Methods based on the number of publications over the most recent six years in the area of Financial Accounting-All Methods and All Topics-Archival;

http://www.byuaccounting.net/rankings/indranks/rank_ind.php?qurank=Financial&sortorder=ranking6

Ranked as **No 1 globally** often in recent years based on the number of publications in **Top Five** accounting journals (JAE, JAR, TAR, CAR, and RAST) over the most recent six years in the area of Financial Accounting-All Methods and All Topics-Archival.

http://www.byuaccounting.net/rankings/indranks/rankings_per_ind.php?authorid=738&authorname=Kim, Jeong-Bon

- **Best Paper Award from 2022 Joint Meeting of Mid-Atlantic and Northeast Regions of AAA IAS (International Accounting Section of AAA):** Awarded for the paper titled “Earnings versus Cash Flows in Equity Valuation: Evidence from the COVID-19 Crisis.” (co-authored with Junwoo Kim and Jay Lee).
- **Outstanding Paper Award from 2022 IAS (International Accounting Section of AAA) Mid-Year Meeting:** Awarded for the paper titled “Market for Corporate Control, Auditor Selection, and Audit Fees: Evidence from International M&A Laws (co-authored with A. Choi, J. Lee and J.C. Park).

- **Distinguished Ph.D. Alumni Award:** Awarded by Fox School of Business, Temple University (2020).
- **College Excellent Ph.D. Supervisor Award:** Awarded twice by College of Business, City University of Hong Kong (2020; 2015).
- **The Second Prize in 16th Excellence Research Award in the area of Philosophy and Social Science from the Jiangsu Provincial Government, China (2020)** for the paper “China’s Closed Pyramidal Managerial Labor Market and the Stock Price Crash Risk,” published in *The Accounting Review* (2018), 93 (3): 105-131 (co-authored with D. Chen, O. Z. Li, and S. Liang).
- **The Vernon Zimmerman Best Paper Award** for the paper “Shorting Activities and Stock Return Predictability: Evidence from an Information Shock” by *30th Asia Pacific Conference on International Accounting Issue*, San Francisco, CA (November 11-14, 2018).
- **The Best Paper Award** for the paper “The SEC’s XBRL Mandate and Credit Risk: Evidence on a Link between Credit Default Swap Pricing and XBRL Disclosure” by 2015 Mid-Year Midyear Meeting of the AIS Section of American Accounting Association (AAA) sponsored by KPMG.
- **2012 Emerald Citation of Excellence Award** (August 2012): Awarded for the paper “Audit Pricing, Legal Liability Regimes, Big 4 Premiums: Theory and Cross-country Evidence” by the Emerald Management Review Editorial Judging Panel.
- **The Best Paper Award** for the paper “A Structured Financial Statement Analysis and the Direct Prediction of Stock Prices in Korea.” *The Ninth Annual Conference of Accounting Academics HKSA*, Hong Kong (June 1997).
- **The Best Paper Award** for the paper “Relations between Average Stock Returns and Fundamental Variables: Hong Kong Evidence.” *The Seventh Asian-Pacific Conference on International Accounting Issues*, Seoul, Korea (November 1995).
- Passed all Seven (7) subjects in the CPA exam in the first sitting administered by the Ministry of Finance, Korea (1978).