

YONGTAE KIM
Professor of Accounting
Robert and Barbara McCullough Family Chair
Leavey School of Business
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Website: <https://www.scu.edu/business/accounting/faculty/kim/>

**FACULTY
APPOINTMENTS**

Santa Clara University
Robert and Barbara McCullough Family Chair Professor, 2016 –
Associate Dean, Leavey School of Business, 2022 – 2024
Department Chair, Department of Accounting, 2015 – 2018
Professor, 2013 –
Ernest & Young Faculty Research Fellow: 2008 – 2016
Associate Professor, 2008 – 2013
Breetwor Fellow: 2007 – 2009
Assistant Professor, 2001 – 2008

KAIST, KGSF Chair, Distinguished Invited Professor, 2018 – 2025

Hong Kong Polytechnic University, Visiting Professor, 2012, 2010

EDUCATION

PhD, State University of New York at Buffalo
M.A, Sogang University
B.A (Summa Cum Laude, Valedictorian), Sogang University

PUBLICATIONS

Cross-border impact of the ESG disclosure mandate: Evidence from foreign government procurement contracts (with Chengzhu Sun, Yi Xiang, and Cheng Zeng), *The Accounting Review*, forthcoming.

Does mobile communication technology have capital market consequences? Evidence from worldwide launches of 3G networks (with Jinshuai Hu, Siqi Li, and Yibing Wu), *Contemporary Accounting Research*, forthcoming.

Tax avoidance and ESG disclosure mandates: International evidence (with Sadok El Ghouli, Omrane Guedhami, and Hyo Jin Yoon), *Journal of International Business Studies*, forthcoming.

Site visits and corporate investment efficiency (with Sean Shun Cao, Guojin Gong, Hanzhong Shi, and Angie Wang), *Management Science*, 2025, Volume 71, Issue 1, 635-656.

The impact of SEC reporting changes on information acquisition and market dynamics: Evidence from foreign cross-listed firms (with Jedson Pinto and Edward Sul), *Contemporary Accounting Research*, 2025, Volume 42, Issue 4, 2861-2890.

A review of financial accounting research: Milestone papers and emerging themes (1968-2025), *Korean Accounting Review*, 2025, Volume 50, Issue 5, 1-80.

Information transparency and investment in follow-on innovation (with Jeff Zeyun Chen, Leo L. Yang, and Joseph H. Zhang), *Contemporary Accounting Research*, 2023, Volume 40, Issue 2, 1176-1209.

Do firms redact information from material contracts to conceal bad news? (with Dichu Bao and Lixin (Nancy) Su), *The Accounting Review*, 2022, Volume 97, Issue 5, 29-57.

Policy uncertainty and accounting quality, (with Sadok El Ghouli, Omrane Guedhami, and Hyo Jin Yoon), *The Accounting Review*, 2021, Volume 96, Issue 4, 233-260.

The effect of trade secrets law on stock price synchronicity: Evidence from the Inevitable Disclosure Doctrine, (with Lixin (Nancy) Su, Zheng Wang, and Haibin Wu), *The Accounting Review*, 2021, Volume 96, Issue 1, 325-348.

Time encoding in languages and investment efficiency, (with Jaehyeon Kim and Jian Zhou), *Management Science*, 2021, Volume 67, Issue 4, 2609-2629.

Analyst reputation and management earnings forecasts, (with Jae B. Kim and Joonho Lee), *Journal of Accounting and Public Policy*, 2021, Volume 40, Issue 1, 106804.

PCAOB international inspections and merger and acquisition outcomes, (with Lixin (Nancy) Su, Gaoguang (Stephen) Zhou, and Xindong (Kevin) Zhu), *Journal of Accounting and Economics*, 2020, Volume 70, 101318.

Wrongful discharge laws and asymmetric cost behavior, (with Siqi Li and Hyungshin Park), *Journal of Law, Finance, and Accounting*, 2020, Volume 5, Issue 1, 65-105.

Information externalities and voluntary disclosure: Evidence from a major customer's earnings announcement, (with Young Jun Cho and Yoonseok Zang), *The Accounting Review*, 2020, Volume 95, Issue 6, 73-96.

Do managers disclose or withhold bad news? Evidence from short interest, (with Dichu Bao, Mujtaba Mian, and Lixin (Nancy) Su), *The Accounting Review*, 2019, Volume 94, Issue 3, 1-26.

Tone at the top: CEOs' religious beliefs and earnings management, (with Ye Cai, Siqu Li, and Carrie Pan), *Journal of Banking and Finance*, 2019, Volume 106, September, 195-213.

Does financial reporting conservatism mitigate underinvestment? (with Hyun A. Hong and Gerald Lobo), *Journal of Accounting, Auditing, and Finance*, 2019, Volume 34, Issue 2, 258-283.

Political connections and voluntary disclosure: Evidence from around the world (with Mingyi Hung and Siqu Li), *Journal of International Business Studies*, 2018, Volume 49, Issue 3, 272-302.

Country-level institutions, firm value, and the role of corporate social responsibility initiatives, (with Sadok El Ghouli and Omrane Guedhami), *Journal of International Business Studies*, 2017, Volume 48, Issue 3, 360-385.

Does the cessation of quarterly earnings guidance reduce investors' short-termism? (with Lixin (Nancy) Su and Xindong (Kevin) Zhu), *Review of Accounting Studies*, 2017, Volume 22, Issue 2, 715-752.

Is institutional ownership related to corporate social responsibility? The non-linear relation and its implication for stock return volatility, (with Maretno Harjoto and Hoje Jo), *Journal of Business Ethics*, 2017, Volume 146, Issue 1, 77-109.

Languages and earnings management, (with Jaehyeon Kim and Jian Zhou), *Journal of Accounting and Economics*, 2017, Volume 63, Issues 2-3, 288-306.

Common auditors in M&A transactions, (with Ye Cai, Jong Chool Park, and Hal White), *Journal of Accounting and Economics*, 2016, Volume 61, Issue 1, 77-99.

Management earnings forecasts and value of analyst forecast revisions, (with Minsup Song), *Management Science*, 2015, Volume 61, Issue 7, 1663-1683.

CEO equity incentives and audit fees, (with Haidan Li and Siqu Li), *Contemporary Accounting Research*, 2015, Volume 21, Issue 2, 608-638.

Discussion of “Foreign ownership and real earnings management: Evidence in Japan,” *Journal of International Accounting Research*, 2015, Volume 14, Issue 2, 215-219.

Board interlocks and the diffusion of disclosure policy, (with Ye Cai, Dan Dhaliwal, and Carrie Pan), *Review of Accounting Studies*, 2014, Volume 19, Issue 3, 1086-1119.

Corporate social responsibility and stock price crash risk, (with Haidan Li and Siqu Li), *Journal of Banking and Finance*, 2014, Volume 43, June, 1-13.

Real activities manipulation and auditors’ client retention decisions, (with Myung Seok Park), *The Accounting Review* 2014, Volume 89, Issue 1, 367-401.

The role of accounting conservatism in the equity market: Evidence from seasoned equity offerings, (with Siqu Li, Carrie Pan, and Luo Zuo), *The Accounting Review*, 2013, Volume 88, Issue 4, 1327-1356.

Is earnings quality associated with corporate social responsibility? (with Myung Seok Park and Benson Wier), *The Accounting Review*, 2012, Volume 87, Issue 3, 761-796.

Does eliminating the Form 20-F reconciliation from IFRS to U.S. GAAP have capital market consequences? (with Haidan Li and Siqu Li), *Journal of Accounting and Economics*, 2012, Volume 53, Issues 1-2, 249-270.

Are all management earnings forecasts created equal? Expectations management versus communication, (with Myung Seok Park), *Review of Accounting Studies*, 2012, Volume 17, Issue 4, 807-847.

Analyst vs. market forecasts of earnings management to avoid small losses, (with Michael Eames), *Journal of Business, Finance, and Accounting*, 2012, Volume 39, Issue 5 and 6, 649-674.

Do corporations invest enough in environmental responsibility? (with Meir Statman), *Journal of Business Ethics*, 2012, Volume 105, Issue 1, 115-129.

Polishing diamonds in the rough: the sources of syndicated venture performance, (with Sanjiv Das and Hoje Jo), *Journal of Financial Intermediation*, 2011, Volume 20, April, 199-230.

Analyst characteristics, timing of forecast revisions, and analyst forecasting ability, (with Gerald Lobo and Minsup Song), *Journal of Banking and Finance*, 2011, Volume 35, August, 2158-2168.

Market uncertainty and disclosure of internal control deficiencies under the Sarbanes-Oxley Act, (with Myung Seok Park), *Journal of Accounting and Public Policy*, 2009, Volume 28, September, 419-445.

Ethics and disclosure: A study of the financial performance of firms in the seasoned equity offerings market, (with Hoje Jo), *Journal of Business Ethics*, 2008, Volume 80, 855-878.

Positive and negative information transfers from management forecasts, (with Michael Lacina and Myung Seok Park), *Journal of Accounting Research*, 2008, Volume 46, Number 4, 885-908.

Disclosure frequency and earnings management, (with Hoje Jo), *Journal of Financial Economics*, 2007, Volume 84, Number 2, 561–590.

Underwriter choice and earnings management: Evidence from seasoned equity offerings, (with Hoje Jo and Myung Seok Park), *Review of Accounting Studies*, 2007, Volume 12, Number 1, 23-59.

Bankruptcy probability changes and the differential informativeness of bond upgrades and downgrades, (with Sandeep Nabar), *Journal of Banking and Finance*, 2007, Volume 31, Number 12, 3843–3861.

Auditor changes and the pricing of seasoned equity offers, (with Myung Seok Park), *Accounting Horizons*, 2006, Volume 20, Number 4, 333-349.

Pricing of seasoned equity offers and earnings management, (with Myung Seok Park), *Journal of Financial and Quantitative Analysis*, 2005, Volume 40, Number 2, 435-463.

Venture capital syndication, (with Sanjiv Das and Hoje Jo), *Journal of Investment Management*, 2004, Volume 2, Number 4, 132-143.

HONORS AND AWARDS

Robert and Barbara McCullough Family Chair Professorship: 2016 –

Ernest & Young Faculty Research Fellow: 2008 – 2016

Breetwor Fellow: 2007 – 2009

2024 PhD Alumni Achievement Award, University at Buffalo (SUNY)

This award is given to University at Buffalo School of Management PhD alumni who are widely recognized experts in their fields of research or have made significant contributions to their organizations or industry.

2020 Ik Soon Cho Memorial Award for Excellence in Scholarship, Korean Accounting Association (한국회계학회, 헤원 조익순 학술상)

2018 Mid-Career Award for Excellence in Scholarship, Korea Management Association (한국경영학회, 증견경영학자상)

2018 University Award for Sustained Excellence in Scholarship
The University's highest award for scholarly achievement – The University Award for Sustained Excellence in Scholarship recognizes the outstanding achievements and dedication of a faculty member who has demonstrated sustained excellence in scholarly or creative work.

2017 PwC INQUIRES Grant Award: “The JOBS Act: Adoption choices, disclosure strategies, and economic consequences”

2014 University Award for Recent Achievement in Scholarship
The University Award for Recent Achievement in Scholarship recognizes scholarly or creative work over the previous five years by a faculty member that represents a major contribution to a field of knowledge or to the arts.

2014 Moskowitz Prize for Socially Responsible Investing, Honorable Mention: “Corporate social responsibility and stock price crash risk”

2013 PwC INQUIRES Grant Award: “Common auditors and earnings management in M&As”

2011 Moskowitz Prize for Socially Responsible Investing, Honorable Mention: “How much corporate environmental responsibility is enough?”

2009 PwC INQUIRES Grant Award: “Underwriter industry specialization and choice of auditor in initial public offerings”

2008 PwC INQUIRES Grant Award: “Auditor resignation versus dismissal and earnings management through real activities manipulation”

INVITED TALKS 2025: Temple University
INSEAD
University of Texas at El Paso
2024: Yonsei University
Singapore Management University
University of Tennessee

2023: Hong Kong Polytechnic University
 ESADE (Keynote speech at 2023 EASDE Spring Workshop)

2022: Pennsylvania State University
 Syracuse University

2021: Brock University

2019: Boston University
 Emory University
 Lehigh University
 Lingnan University
 Nanyang Technological University

2018: Texas Christian University

2017: George Washington University
 Georgia State University
 Korea University
 Korea Advanced Institute of Science and Technology

2016: Tilburg University
 Singapore Management University

2015: Korea Advanced Institute of Science and Technology
 Sogang University

2014: UC Berkeley

2012: National University of Singapore
 Korea University
 Seoul National University
 Sogang University
 SungKyunKwan University

2011: University of Memphis

2010: Keio University
 Hong Kong Polytechnic University
 Beijing University of Finance and Economics
 Shanghai University of Finance and Economics
 University of Hong Kong
 Seoul National University
 Sogang University

2009: Singapore Management University

2007: City University of Hong Kong

2005: Korea University

2004: Sogang University

2001: University of Toronto
 College of William and Mary
 University of Alberta

PROFESSIONAL Certified Public Accountant, Korea
CERTIFICATE Certified Tax Accountant, Korea

PROFESSIONAL EXPERIENCE KPMG KOREA (San-Tong), Certified Public Accountant, 1994-1996

PROFESSIONAL SOCIETIES American Accounting Association (AAA)
Financial Accounting and Reporting Section of the AAA
Korean American Accounting Professors Association
Korean Accounting Association
Korea Management Association
Korean Institute of Certified Public Accountants

TEACHING ACTIVITIES Graduate Courses
Ph.D. seminar in Accounting Research (2005, 2010, 2012, 2018, 2019, 2022, 2023, 2024)
Accounting for Business Decisions (2003, 2004, 2005)
Accounting Practices for Effective Decisions (2008, 2009, 2010, 2011, 2013)

Undergraduate Courses
Introductory Financial Accounting (1999, 2000, 2001, 2002, 2003, 2005, 2006)
Introductory Managerial Accounting (1999, 2000, 2004, 2005, 2006, 2007, 2008, 2009, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2020, 2021, 2022, 2025, 2026)
Reporting Financial Transactions (2011)
Junior/Senior Contemporary Business Seminar (2011, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2024, 2025, 2026)

EDITORIAL POSITIONS Editor, Corporate Governance: An International Review, 2025 –
Editor, *Journal of Accounting and Public Policy*, 2019 – 2022
Editor, *China Accounting and Finance Review*, 2019 – 2022
Editorial Board, *The Accounting Review*
Editorial Board, *Contemporary Accounting Research*
Editorial Board, *Journal of Accounting and Public Policy*
Editorial Board, *China Accounting and Finance Review*
Editorial Board, *The Quarterly Review of Economics and Finance*

REFEREE SERVICE *Journal of Accounting and Economics, Journal of Accounting Research, The Accounting Review, Review of Accounting Studies, Contemporary Accounting Research, Management Science, Journal of International Business Studies, Production and Operations Management, Journal of Management Studies, Journal of Financial and Quantitative Analysis, Journal of Banking and Finance, Journal of Corporate Finance,*

Accounting Horizons, Auditing: A Journal of Practice & Theory, Journal of Business, Finance, and Accounting, Journal of Accounting and Public Policy, Journal of Accounting, Auditing, and Finance, Journal of Management Accounting Research, Journal of International Accounting Research, Journal of Business Ethics, European Accounting Review, Corporate Governance – An International Review, Asia-Pacific Journal of Financial Studies, International Review of Finance, Korean Accounting Review, Hong Kong Research Grants Council proposals, MIT-Asia conference, Association of International Business conference, American Accounting Association (AAA) Annual Meetings, AAA Western Region Meetings, AAA FARS Meetings, Canadian Academic Accounting Association Annual Conferences

**OTHER
SERVICES TO
THE
PROFESSION**

Member of the Scholarship Committee, Korean Accounting Association (2019 – 2021)
 President of the Korean-American Accounting Professors Association (2008 – 2010)
 Secretary-General of the Korean-American Accounting Professors Association (2007 – 2008)
 Member of the International Accounting Standards Committee, Korean Accounting Association (October 2005 – May 2006)

**ACADEMIC
SERVICES**

University Rank and Tenure Committee, 2025 –
 Business School Dean Search Committee, 2025 –
 Faculty Recruiting Committee, Accounting Department, 2025 – 2026
 Mid-Probationary Review Committee, Accounting Department, 2025 – 2026
 Faculty Recruiting Committee, Accounting Department, 2024 – 2025
 Mid-Probationary Review Committee, Accounting Department, 2024 – 2025
 Chair, Mid-Probationary Review Committee, Accounting Department, 2023 – 2024
 Associate Dean, Leavey School of Business, 2022 – 2024
 Chair, Faculty Recruiting Committee, Accounting Department, 2022 – 2023
 Strategic Planning Committee, Accounting Department, 2019 –
 Director, Center for Accounting Research and Education, 2021 – 2022
 Business School Rank and Tenure Committee, 2021 – 2022
 Faculty Recruiting Committee, Finance Department, outside member, 2021 – 2022
 Business School Grievance Committee, 2020 – 2021
 Chair, Scholarship Committee, Accounting Department, 2020 – 2021
 Lecturer Appointment Committee, Accounting Department, 2020 – 2021
 Chair, Curriculum Review Committee, Accounting Department, 2019 – 2021
 Faculty Recruiting Committee, Accounting Department, 2019 – 2021

Secretary, Beta Gamma Sigma Santa Clara University Chapter, 2008 – 2021
Chair, Mid-Probationary Review Committee, Accounting Department, 2019 – 2020
Chair, C-Suite Alumni Committee, Accounting Department, 2019 – 2020
Undergraduate Leadership Team, 2019
Graduate Business Policy Committee, 2019
Faculty Recruiting Committee, Finance Department (Real Estate faculty), outside member, 2018 – 2019
Faculty Recruiting Committee, Finance Department (Fintech/Analytics faculty), outside member, 2018 – 2019
Business School Rank and Tenure Committee, 2016 – 2018
Department Chair, Department of Accounting, 2015 – 2018
Business School Judicial Board, 2015 – 2016
Business School Dean Search Committee, 2014 – 2015
Faculty Recruiting Committee, Finance Department, outside member, 2014 – 2015
University Academic Affairs Committee, 2013 – 2015
Graduate Business Policy Committee, 2013 – 2015
Chair, Graduate Business Policy Committee, 2013 – 2014
Leavey Grant Evaluation Committee, 2011 – 2013
Undergraduate Leadership Team, 2010 – 2013
Business School Rank and Tenure Committee, 2010 – 2012
Business School Chairs Research Seminar Series Co-coordinator, 2010 – 2012
Research Workshop Coordinator, Accounting Department, 2008 – 2012
Faculty Recruiting Committee, Finance Department, outside member, 2011 – 2012
Ignatian Faculty Forum, 2010 – 2011
Faculty Recruiting Committee, Operations Management and Information Systems Department, outside member, 2010 – 2011
Mid-probationary Review Committee, Finance Department, outside member, 2010 – 2011
Assessment Committee, Accounting Department, 2008 – 2010
Faculty Recruiting Committee, Finance Department, outside member, 2008 – 2009
Chair, Faculty Recruiting Committee, Accounting Department, 2007 – 2008
Executive MBA Curriculum Revision Committee, 2007 – 2008