

MYUNGSUN KIM
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Department of Accounting & Law
School of Management
372 Jacobs Management Center
The State University of New York-Buffalo
Buffalo, NY 14260
Office: (716) 645-7900
E-Mail: mk88@buffalo.edu

Education

Ph. D.	1995	Purdue University. West Lafayette, IN. Major: Accounting
M. Acc.	1989	University of Georgia. Athens, GA. Major: Accounting
B. A.	1977	Yonsei University. Seoul, Korea. Major: History

Work Experience

2011 - Present	Associate Professor of Accounting, SUNY at Buffalo
2004 - 2011	Assistant Professor of Accounting, SUNY at Buffalo
1999 – 2004	Assistant Professor of Accounting, University of Missouri-Columbia.
1995 – 1999	Assistant Professor of Accounting, Rutgers University-New Brunswick.
1989 – 1995	Research Assistant at Purdue University.
1988 – 1989	Graduate Assistant at the University of Georgia.
1977 – 1986	Assistant Manager, Industry Bank of Korea, Seoul, Korea.

Refereed Journal Publications

Caban-Garcia, Maria, Heeick Choi, and Myungsun Kim. 2020. “The effects of operating cash flow disclosure on earnings comparability, analysts’ forecasts, and firms’ investment decisions during the Pre-IFRS era”. *The British Accounting Review*. 52 (4).

Choi, Heeick and Myungsun Kim. 2018. “Product Market Competition and Credit Ratings” *Quarterly Journal of Finance and Accounting* Vol. 56, Iss. 3&4, pp 103-147.

Kim, Myungsun, Robert Kim, Onook Oh, and Raghav Rao. 2018. “The Role of Online Freelance Stock Analysts in Correcting Overly Pessimistic Market Sentiment” *Managerial Finance*, Vol. 44, Iss. 8, pp. 954-971.

Brown, Kareen, Vincent Chen, and Myungsun Kim. 2015 “Earnings Management through Real Activities Choices of Firms in the Credit Rating Categories Near the Investment-Speculative Grade Borderline” *Journal of Accounting and Public Policy*., Vol. 34, Iss. 1, pp 74-94.

Chung, Kee, Carol A. Frost, and Myungsun Kim. 2012. “Characteristics and Information Value of Credit Watches” *Financial Management*, Vol. 41, Iss. 1 (Spring), pp. 119-158.

Kim, Myungsun and Jenice P. Kinsey. 2010. "An Additional Source of Financial Analysts' Earnings Forecast Errors: Imperfect Adjustments for Cost Behavior" *Journal of Accounting Auditing and Finance*, Vol. 25, Iss. 1 (Winter), pp. 27 -51.

Kim, Myungsun and William Kross. 2005. "The Ability of Earnings to Predict Future Operating Cash Flows Has Been Increasing – Not Decreasing" *Journal of Accounting Research*, Vol. 43, No. 5 (December), pp. 753-780.

Bartov, Eli, Stephen Goldberg, and Myungsun Kim. 2005. "Comparative Value Relevance Among German, U.S. and International Accounting Standards: A German Stock Market Perspective" *Journal of Accounting Auditing and Finance*, Vol. 20, Iss. 2 (Spring), pp. 95-119.

Bartov, Eli and Myungsun Kim. 2004. "Risk, Mispricing, and Value Investing" *Review of Quantitative Finance and Accounting*. Vol. 23, Iss. 4 (December), pp. 353-376.

Kim, Dongcheol and Myungsun Kim. 2003. "A Multifactor Explanation of Post-Earnings Announcement Drift" *Journal of Financial and Quantitative Analysis*, Vol. 38, No. 2 (June), pp. 383-398.

Khurana, Inder and Myung-Sun Kim. 2003. "Relative Value Relevance of Historical Cost vs. Fair Value: Evidence from Banks" *Journal of Accounting and Public Policy*, Vol. 22, No.1 (Jan/Feb), pp. 19-42.

Bartov, Eli, Stephen Goldberg, and Myung-Sun Kim. 2001. "The Valuation-Relevance of Earnings and Cash Flows: An International Perspective" *Journal of International Financial Management & Accounting*, Vol. 12, No.2 (Summer), pp. 103-132.

Kim, Myung-Sun and William Kross. 1998. "The Impact of the 1989 Change in Bank Capital Standards on Loan Loss Provisions and Loan Write-offs" *Journal of Accounting and Economics*, Vol. 25, Iss.1 (February), pp. 69-99.

Goldberg, Stephen, Joseph Godwin, Myung-Sun Kim, and Charles Triteschler. 1998. "On the Determinants of Corporate Usage of Financial Derivatives" *Journal of International Financial Management & Accounting*, Vol. 9, Iss. 2 (Summer), pp. 132-166.

Working Papers

"Accounting Comparability, Cultural Distance, and Global Corporate Credit Ratings" with Vincent Chen and Heeick Choi. Under 1st round review at Contemporary Accounting Review.

Research in Progress

"Capital market effects of consolidated vs. parent-only financial statements during the IFRS regime" with Maria Caban-Garcia.

Presentations

"The Role of Accounting Comparability in Mitigating Culture Effects on Corporate Credit Ratings" (Revised title: "Accounting Comparability, Cultural Distance, and Global Corporate Credit Ratings") with Vincent Chen and Heeick Choi: American Accounting Association's midyear conferences of the

International Accounting Section of the (Jan. 2019, Miami, FL) and the Diversity Section (Oct. 2018, Atlanta, GA); Annual Congress of the European Accounting Association, Valencia, Spain (May 2017); Korean Accounting Association Summer Conference (June, 2016. Gosung, Korea)

The Economic Consequences of Company-Disclosed Operating Cash Flow Information on Earnings Comparability and Analysts' Forecasts" (Revised title: "The effects of operating cash flow disclosure on earnings comparability, analysts' forecasts, and firms' investment decisions during the Pre-IFRS era") with H. Choi and M. Caban-Garcia: The International Accounting Section of the American Accounting Association Midyear Conference (January 2015, Palm Spring, CA). Korean Accounting Association Summer Conference (June, 2015. Buyeo, Korea) and McMaster University (Oct. 2015).

"Accounting and Real Activities Choices of Firms in the Riskiest Investment Credit Rating Category" with Karen Brown and Vincent Chen. Annual meetings of the Canadian Accounting Association (June, 2009. Montreal, Canada) and the American Accounting Association (August 2009, New York, NY).

"An Examination of the Noise Suppressing Role of Accruals in the Relation between Stock Returns and Earnings" with William Kross. National University of Singapore (May 2009, Singapore).

"The Determinants and Information Value of Credit Watches" with Kee H. Chung and Carol A. Frost. Annual meeting of the American Accounting Association (August 2007, Chicago, IL).

"The Effect of Enron on Credit Rating Agency Practices" with Carol A. Frost. Mid Atlantic Region annual meeting of the American Accounting Association (April 2006, Pittsburgh, PA).

"Analysts' Forecast Errors: A Cost Behavior Explanation" with Jenice P. Kinsey. Annual meeting of the American Accounting Association (August 2004, Orlando, FL) and at Yonsei University (June 2006, Seoul, Korea).

"Risk, Mispricing, and Value Investing" with Eli Bartov. Annual meeting of the American Accounting Association (August 2003, Honolulu, HI).

"The Ability of Earnings to Predict Future Operating Cash Flows Has Been Increasing – Not Decreasing" with William Kross. Annual meeting of the American Accounting Association (August 2002, San Antonio, TX).

"Comparative Value Relevance Among German, U.S. and International Accounting Standards: A German Stock Market Perspective" with Eli Bartov and Stephen Goldberg. Annual meeting of the American Accounting Association (August 2002, San Antonio, TX).

"Analysts' Uncertainty about Earnings and Earnings-Return Association" with Steve C. Lim. Midwest meeting (April 2001, St. Louis, MO) and annual meeting of the American Accounting Association (August 2001, Atlanta, GA. Forum session).

"Relative Value Relevance of Historical Cost vs. Fair Value: Evidence from Banks" with Inder Khurana. Annual meeting of the American Accounting Association (August 2001, Atlanta, GA. Forum session).
"Differences between Market Responses to Earnings Announcements in the 1990s vs. 1960s" with William Kross. Annual meeting of the American Accounting Association (August 1998, New Orleans, LA).

"The Valuation-Relevance of Earnings and Cash Flows: An International Perspective" with Eli Bartov and Stephen Goldberg. Annual and midyear meetings of the American Accounting Association (April

1998, Chicago, IL and August 1998, New Orleans, LA) and the 21st annual Congress of the European Accounting Association (April 1998, Belgium).

“The Impact of the 1989 Change in Bank Capital Standards on Loan Loss Provisions”. Annual meeting of the American Accounting Association (August 1995, Orlando, FL).

Unpublished Manuscript

“Differences between Market Responses to Earnings Announcements in the 1990s vs. 1960s” with William Kross.

Book Chapter

“The Ability of Earnings to Predict Future Operating Cash Flows Has Been Increasing – Not Decreasing” with William Kross. Reprinted in *Financial Accounting and Investment Management*. June, 2009. Edward Elgar Publishing Ltd. Edited by Werner De Bondt. Series No. 19. The series is a part of the International Library of Critical Writings in Financial Economics (Editor: Richard Roll).

Other Publications

“The Ability of Earnings to Predict Future Operating Cash Flows Has Been Increasing – Not Decreasing” with W. Kross. Originally published in *Journal of Accounting Research* (2005). Summarized in CFA Digest, May 2006, Vol. 36, No. 2: pp. 51-52. by C. Mitchell Conover.

Teaching Experience

2005 – Present	Financial Accounting (Undergraduate, Masters, and Ph. D)
2004 – 2005	Managerial Accounting (Undergraduate and Masters)
1999 – 2004	Intermediate Accounting I & II (Undergraduate)
1995 – 1999	Principles of Accounting and Cost Accounting (Undergraduate)
1990 – 1995	Managerial Accounting (Undergraduate)

Professional Service

Ad hoc coordinating editor, 2020. *Information Systems Frontiers*

Ad hoc reviewer, 2020. *Quantitative Finance and Economics*

The British Accounting Review

Journal of Accounting and Public Policy

Ad hoc reviewer, 2017. *European Accounting Review*

Ad hoc reviewer, 2016. *Journal of International Accounting Research, The Quarterly Journal of Finance & Accounting*

Ad hoc reviewer, 2015. *Contemporary Accounting Research, Journal of International Accounting Research, Journal of Accounting and Public Policy*

Ad hoc reviewer, 2012. *International Review of Economics and Finance*

Ad hoc reviewer, 2011. *Journal of Accounting and Public Policy*.

Ad hoc reviewer, 2011. Social Sciences and Humanities Research Council of Canada (SSHRC).

Ad hoc reviewer, 2010. Textbook manuscript “Financial Analysis in Pharmacy Practice”
Pharmaceutical Press (A Division of the Royal Pharmaceutical Society of Great Britain)

Ad hoc reviewer, 2010. *Journal of Accounting and Public Policy*, *Journal of Accounting Auditing and Finance*

Ad hoc reviewer, 2009. *Journal of Accounting and Public Policy*, *Journal of Accounting Auditing and Finance*, Midyear FARS (Financial Accounting and Reporting Section) meeting of the American Accounting Association.

Ad hoc reviewer, 2008. *The Accounting Review*, *Accounting Horizons*, *Journal of Accounting Auditing and Finance*.

Ad hoc reviewer, 2007. *Journal of Accounting and Public Policy*.

Ad hoc reviewer, 2006. American Accounting Association annual meeting, Mid Atlantic American Accounting Association meeting.

Ad hoc reviewer, 2005. *Advances in Quantitative Analysis of Finance and Accounting*, North East American Accounting Association meeting.

Ad hoc reviewer, 2004. *Review of Quantitative Finance and Accounting*, Midyear FARS (Financial Accounting and Reporting Section) meeting of the American Accounting Association.

Ad hoc reviewer, 2001 *Journal of Accounting Auditing and Finance*, Midwest meeting of the American Accounting Association.

Ad hoc reviewer, 1995. *Review of Quantitative Finance and Accounting*, PSC-CUNY Research Award Program.

Member, International Relations Committee of International Accounting Section, American Accounting Association. 2016-2017.

Chair, Regional Programs Committee of International Accounting Section, American Accounting Association. 2007-2008.

Member, Continuing Education Committee of the American Accounting Association (International Accounting Section), 2000.

Discussant, New York Accounting and Finance Forum at Binghamton University and Syracuse University (2008, 2009).

Discussant, American Accounting Association annual meeting (2006, 2008).

Discussant, Mid Atlantic American Accounting Association meeting (2006).

Moderator, American Accounting Association annual meeting (1999, 2006, and 2007).

University Service

Ad hoc member, Academic Integrity Hearing Committee, 2019.

Member, Educational Strategy Subcommittee, a working group of the Provost’s *Task Force Report on International Student Inclusion and Engagement* since March 2017.

Member, Faculty Senate Budget Priorities Committee (SUNY at Buffalo, 2011 - 2014).

Member, School of Management Personnel Action Committee (SUNY at Buffalo, 2011 - 2015).

Member, UB Accounting Dept. Curriculum Committee (SUNY at Buffalo, 2006 - 2011).

Member, Department 150-Hour Program Committee (U. of Missouri-Columbia, 2001, 2002).

Member, Department Peer Teaching and Overall Performance Evaluation Committee (U. of Missouri-Columbia, 1999, 2002).

Member, Department Faculty Recruiting Committee (U. of Missouri-Columbia, 2001).

Member, Department Research and Development Committee (U. of Missouri-Columbia, 1999-2002).

Faculty coach, PricewaterhouseCoopers xACT case competition (SUNY at Buffalo, 2005 – Present).

Advisor, Ph. D independent study (Sangkyoo Kang, Cheol Lee, and I-Min Lin. SUNY at Buffalo, 2004, 2005, 2009).

Advisor, Master’s thesis (Chen Zhang. SUNY at Buffalo, 2009).

Advisor, Undergraduate Honor’s paper (Steve Li. SUNY at Buffalo, 2009).

Chair, Second-year Ph.D. paper committee (Cheol Lee, I-Min Lin. Heeick Choi, SUNY at Buffalo, 2005, 2009, 2013).

Co-Chair, Ph. D. Dissertation Committee (Heeick Choi 2015)

Member, Ph. D. Dissertation Committee (Angela Woodland, Yitae Kim, Maria Caban-Garcia, and Hong Zhu. U. of Missouri -Columbia, Cheol Lee. SUNY at Buffalo).

Honors/Awards/Grants/Citations

Awarded School of Management Summer Research Grant (SUNY-Buffalo, 2005, 2008, 2009, 2011, 2012, 2014, 2015, 2016, 2017).

Awarded School of Management Small Grant (SUNY-Buffalo, 2004-2006).

Awarded College of Business Summer Research Fellowship (Univ. of Missouri-Columbia, 2003).

Awarded Rutgers Research Council Grant (1997, 1998).

Awarded AICPA Faculty Summer Research Partnership Grant (1997).

Participated in the Deloitte Foundation/Federation of Schools of Accountancy Faculty Consortium in May 2012.

Participated in the NUS-Notre Dame 2009 CARE (Center for Accounting Research and Education) Conference, Empirical Methods in Capital Markets-Based Accounting Research. May 2009. Singapore.

Participated in the KPMG IFRS Faculty Seminar in June 2008.

Participated in the PWC University for Faculty Program in June 2005.

Participated in the FASB Faculty Program in July 2003.

Participated in the Trueblood Seminar (American Accounting Association) in March 2000.

Nominated for O'Brien Teaching Award at the College of Business (Univ. of Missouri-Columbia, 2003)

Cited by *Investor's Business Daily* (7/10/96. "Differences between Market Responses to Earnings Announcements in the 1990s vs. 1960s).

Big Ten Doctoral Consortium Fellow (April 1995).

AAA Doctoral Consortium Fellow (June 1992).

Received a scholarship from Yonsei University based on the highest entrance examination score in the College of Liberal Arts at Yonsei University, Seoul, Korea (March 1973).

Professional Memberships

American Accounting Association

International Association for Accounting Education & Research