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EDUCATION

The University of Melbourne (Australia), *Ph.D. in Accounting*, 2011.

Indiana University – Bloomington (USA), O’Neill School of Public and Environmental Affairs (SPEA). *Master of Public Affairs*, 2005 (E. Muskie Fellow).

Concentration: Environmental policy and natural resource management.

Moscow State University of Technology “Stankin” (Russia), Department of Economics and Management of Innovation Technologies. *B.S. in Management* (Highest Distinction), 2002.

ACADEMIC EXPERIENCE

Minnesota State University, Mankato

Chair, Department of Accounting & Business Law: July 2020- present

The Allen Lenzmeier Accounting Professor of Leadership & Diversity: Sep 2020-present

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|-------------------------------|-------------------|
| Professor | 08/2021 - present |
| Associate Professor (Tenured) | 08/2016-07/2021 |
| Assistant Professor | 08/2011-07/2016 |

Teaching appointments: Financial Accounting (Principles), Intermediate Accounting I, International Accounting (Undergrad, MAcc), Corporate Governance and Profession (MAcc), Special Topics: Global Reporting Issues (MAcc).

Research Interests: corporate governance, cross-listing, information risk and disclosure, adoption of IFRS, emerging markets (post-Soviet countries), ESG / CSR reporting issues.

PUBLICATIONS (REFEREED)

1. Bradbury, M., and O. Kim, 2023. “The impact of the IFRS adoption reform on audit market concentration, auditor choice, and audit quality”. *Journal of Applied Accounting Research*, Forthcoming.
2. Garanina, T., and O. Kim, 2023. “The relationship between CSR disclosure and accounting conservatism: The role of state ownership”. *Journal of International Accounting, Auditing and Taxation*, 50.
3. Kim, O. 2022. “On the dual role of foreign directors: New insights from the Russian boards”.

Journal of International Accounting Research, 21 (3).

4. Alon, A., and O. Kim, 2022. "Protectionism through legislative layering: Implications for auditors and investors". *Journal of International Business Policy*, 5 (3).
5. Kim, O., 2021. "The impact of economic sanctions on audit pricing". *Journal of Contemporary Accounting and Economics*, 17 (2).
6. Kim, O., 2020. "Western-style capital market reforms in Russia: implications for market efficiency and firms' financing decisions". *Risk Governance and Control: Financial Markets & Institutions* 10: 62-74.
7. Chui, L., Kim, O., and B. Pike, 2020. "The effect of audit duality on audit quality". *Journal of International Accounting Research* 19: 65-89.
Selected for Plenary session presentation at the 7th JIAR annual conference (Saguenay, Canada, 2019).
8. Kim, O., Kuang, F., and B. Qin, 2020. "Female representation on boards and CEO performance-induced turnover: Evidence from Russia". *Corporate Governance: An International Review* 28: 236-260.
9. Kim, O., 2019. "Investor reaction to economic sanctions: the case of Russian Global Depository Receipts". *Quantitative Finance and Economics* 3 (3): 425-439.
10. Kim, O., 2017. "The joint role of the bonding mechanisms and the reduction in market segmentation in valuation of firms cross-listed as Global Depository Receipts (GDRs)". *Journal of Multinational Financial Management* 39: 19-38.
11. Kim, O., 2016. "The IFRS adoption reform through the lens of neo-institutionalism: the case of the Russian Federation". *The International Journal of Accounting* 51 (3): 345-362.
12. Kim, O., 2016. "Market efficiency and arbitrage opportunities for Russian depository receipts cross-listed on the London Stock Exchange". *Review of Pacific Basin Financial Markets and Policies* 19 (2): 1-36.
Editor's featured article pick (2019).
13. Kim, O., and M. Pinnuck, 2014. "Competition among exchanges through simplified disclosure requirements: Evidence from the American and Global Depository Receipts". *Accounting and Business Research* 44 (1): 1-40.
Winner of the Best paper award, JCAE annual symposium (Hong Kong, 2011).
14. Kim, O., 2013. "Russian Accounting System: Value relevance of reported information and the IFRS adoption perspective". *The International Journal of Accounting* 48 (4): 525-547.
15. Kim, O., 2013. "The global recognition strategy of the blue chips of the Russian and CIS markets". *Journal of Contemporary Accounting and Economics* 9 (2): 151-169.
Winner of the Best paper award, JCAE mid-year symposium (Melbourne, Australia, 2012).

BOOKS:

16. Kim, O. (solo-authored), 2019: "**The Development and Challenges of Russian Corporate Governance I. The Roles and Functions of Boards of Directors**". Ibidem Press / Columbia University Press (paperback 190 p., e-book).
17. Kim, O. (solo-authored), 2017: "**The Effects and Implications of Kazakhstan's Adoption**

of International Financial Reporting Standards. A Resource Dependence Perspective’.
Ibidem Press / Columbia University Press (paperback 172 p., e-book).

CONFERENCE PRESENTATIONS AND RELATED ROLES (2011 – onwards)

- 2023 AAA Annual Meeting (Aurora, CO). Invited speaker for the panel “Continuing Developments in the Profession and their Impact on Education”.
- 2023 AAA SPARK meeting (virtual): reviewer, moderator.
- 2023 10th Journal of International Accounting Research (JIAR) Conference (Norwich, UK): reviewer, session chair.
- 2022 AAA Midwest meeting (St. Louis, MO): discussant, moderator.
- 2022 9th Journal of International Accounting Research (JIAR) Conference: invited panel participant “Accounting in Eastern Europe”.
- 2022 AAA IAS Midyear meeting (virtual): presenter.
- 2021 8th Journal of International Accounting Research (JIAR) Conference: presenter
- 2021 Fourth Boston area Corporate Governance workshop: participant (by invitation).
- 2021 AAA SPARK meeting of regions (virtual): discussant, moderator.
- 2021 AAA IAS Midyear meeting (virtual): presenter, discussant.
- 2020 AAA annual meeting (virtual): discussant.
- 2020 Third Boston area Corporate Governance workshop: participant (by invitation).
- 2020 AFAANZ annual conference: paper accepted for poster presentation, not presented.
- 2020 AAA IAS Midyear meeting (Orlando, FL): presenter, discussant, moderator.
- 2019 7th Journal of International Accounting Research (JIAR) Conference (Chicoutimi, Canada): plenary session presenter.
- 2019 Scholars at Work annual conference, MSU-Mankato: presenter.
- 2018 AAA Midwest meeting (Indianapolis, IN): presenter, discussant, moderator.
- 2018 AFAANZ conference (Auckland, New Zealand): presenter, session chair.
- 2015 - 2021 Research Award seminar, Minnesota State University - Mankato.
- 2014 AAA Midwest Meeting (Minneapolis, MN): presenter.
- 2013 AAA IAS Midyear meeting (Savannah, GA): presenter, discussant, moderator.
- 2012 Asian-Pacific Conference on International Accounting Issues (Maui, Hawaii): presenter.
- 2012 AAA Midwest Meeting (St Louis, MI): presenter, moderator.
- 2012 AAA Annual Meeting (Washington, D.C.): presenter.
- 2012 AFAANZ Conference, Melbourne (Australia): presenter.
- 2012 Journal of Contemporary Accounting and Economics (JCAE) Mid-Year Symposium (Melbourne, Australia): presenter. *Best research paper award.*
- 2011 AAA Annual Meeting (Denver, CO): presenter.
- 2011 Journal of Contemporary Accounting and Economics (JCAE) Annual Symposium (Hong Kong): presenter. *Best paper award.*

AWARDS

Minnesota State University, Mankato

2020 – present: The Allen Lenzmeier Professor of Leadership and Diversity (Endowed position).

2018-2019: Faculty Improvement Grant.

2018: Project of the Year, honorable mention, awarded by the President’s Commission on the Status of Women for the project: “*Patience in the boardroom: Female board representation and CEO performance-induced turnover*”.

2021, 2018: Woman of vision and courage.

2020, 2019, 2017, 2016, 2014: College of Business Research Award

2016: Accounting Professor of the Year

2016: Global Citizen Award

SERVICE @ MSU-MANKATO

University level:

2016-2018 Institutional review board (IRB)
2014-2016 Extended education committee (Faculty association)
2014-2017 Honors Council (incl. Fellowship subcommittee and Admissions)
2017 Midwest Undergraduate Research conference, judge.

College of Business

2022 - AACSB accreditation committee member
2020-present Academic Council; Leadership Council
2019-present Research Committee Co-chair
2019-2020 National Diversity Case Competition @ IU Kelley School of Business (NDCC), faculty co-advisor, the team placed 4th in the final round.
2011-2019 Global committee

Department of Accounting & Business Law:

July 2020- Chair of the Department
2019-present MACC graduate committee member
2013-present Personnel committee; Search committee
2012-2012 Research Committee; Curriculum Committee

Journal and Conference Reviewer, other service:

Editorial Board member:

Corporate Governance: an International Review (2023 – present).

The International Journal of Accounting (2013 – present).

Reviewed for: Journal of International Accounting Research; Journal of International Accounting, Auditing and Taxation; Journal of Applied Accounting Research; Accounting and Business Research; Journal of Accounting, Auditing and Finance; Journal of Accounting and Public Policy; Journal of Corporate Accounting and Finance; Corporate Governance: An International Review; Corporate Governance; Eastern European Economics; Asia-Pacific Journal of Management; Corporate Ownership and Control; Managerial Finance; Journal of Multinational Financial Management; Journal of International and Interdisciplinary Business Research; numerous AAA regional and sectional conferences.

Other service:

2023-2024: Past-President, AAA Midwest region

2022-2023: President, AAA Midwest region

2021-2022: President elect / Program chair, AAA Midwest region

2020-2021: Paper chair, AAA Midwest region

Past Academic Appointments and Industry experience

The University of Melbourne (Australia), Department of Accounting: Accounting Reports Analysis; Accounting Transactions Analysis (tutor). 2009-2010.

Indiana University (Bloomington), School of Public and Environmental Affairs (SPEA): Cost-benefit Analysis in Public Affairs (teaching assistant), Spring 2005.

Moscow State University of Technology ‘Stankin’, Department of Economics and Management of Innovation Technologies: Mathematical Methods of Research in Economics (lecturer), 2003.

2006-2008 Ernst & Young, Moscow, Russia. Advanced staff/Audit Senior.

2005-2006 Deloitte & Touch, Moscow, Russia. Audit staff/Advanced staff.

2004 (summer) United Nations Headquarters (Secretariat), New York, USA. Department of Public Information. *United Nations Headquarters Internship*.

2002-2003 Greenpeace Russia. Fundraising and Public Relations (Moscow).

Academic and Professional Affiliations

Fellow of the Association of Chartered Certified Accountants (FCCA), IFRS track: admitted to ACCA in 2011, Fellow from 2016.

American Accounting Association (AAA) member (2011 – present).

AFAANZ member (2008-2012; 2018; 2020).