

## Oksana Kim, PhD, FCCA

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### EDUCATION

The University of Melbourne (Australia), *Ph.D. in Accounting*, 2011.  
(Peter Brownell PhD award, Department of Accounting).

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

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. Kim, O., and R. Rosacker. 2024. “Academic achievement in the financial accounting course: COVID19 impact within the Diversity, Equity, Inclusion and Belonging (DEIB) framework”. *Journal of Accounting Education*, 68.
2. 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.

3. 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.
4. Kim, O. 2022. "On the dual role of foreign directors: New insights from the Russian boards". *Journal of International Accounting Research*, 21 (3).
5. Alon, A., and O. Kim, 2022. "Protectionism through legislative layering: Implications for auditors and investors". *Journal of International Business Policy*, 5 (3).
6. Kim, O., 2021. "The impact of economic sanctions on audit pricing". *Journal of Contemporary Accounting and Economics*, 17 (2).
7. 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.
8. 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).
9. 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.
10. Kim, O., 2019. "Investor reaction to economic sanctions: the case of Russian Global Depository Receipts". *Quantitative Finance and Economics* 3 (3): 425-439.
11. 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.
12. 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.
13. 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).*
14. 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).*
15. 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.
16. 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:

17. 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).
18. 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)

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|-------------|---|
| 2024        | AAA Annual meeting (Washington, D.C.): reviewer, presenter.   |
| 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        | 10 <sup>th</sup> Journal of International Accounting Research (JIAR) Conference (Norwich, UK): reviewer, session chair.                         |
| 2022        | AAA Midwest meeting (St. Louis, MO): discussant, moderator.   |
| 2022        | 9 <sup>th</sup> Journal of International Accounting Research (JIAR) Conference: invited panel participant “Accounting in Eastern Europe”.       |
| 2022        | AAA IAS Midyear meeting (virtual): presenter.   |
| 2021        | 8 <sup>th</sup> 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        | 7 <sup>th</sup> 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. <i>Best research paper award.</i> |

- 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.

2024, 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 4<sup>th</sup> 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:** Business Strategy and the Environment; Global Finance Journal; Thunderbird International Business Review; Asian Academy of Management Journal of Accounting & Finance; 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).