

## Oksana Kim, PhD, FCCA

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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.

*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 -
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 issues, cross-listing, information risk and disclosure, adoption of IFRS, emerging markets (post-Soviet countries).

### PUBLICATIONS (REFEREED)

1. Alon, A., and O. Kim, 2021. “Protectionism through legislative layering: Implications for auditors and investors”. *Journal of International Business Policy*, Forthcoming.
2. Kim, O., 2021. “The impact of economic sanctions on audit pricing”. *Journal of Contemporary Accounting and Economics*, 17 (2).
3. 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.

4. 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).
5. 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.
6. Kim, O., 2019. "Investor reaction to economic sanctions: the case of Russian Global Depository Receipts". *Quantitative Finance and Economics* 3 (3): 425-439.
7. 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.
8. 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.
9. 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).*
10. 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).*
11. 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.
12. 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:

13. 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).
14. 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)

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	AAA Annual meeting (accepted, not presented).
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. <i>Best paper award</i> .
2011	Minnesota State University, Department of Accounting and Business Law.

## AWARDS

### Minnesota State University, Mankato:

2020-present	Allen Lenzmeier Professor of Accounting Leadership and Diversity.
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: " <i>Patience in the boardroom: Female board representation and CEO performance-induced turnover</i> ".
2021, 2018	Woman of Vision and Courage award.
2017, 2018	Faculty and Staff Honor Roll, College of Business.
2014, 2016, 2017,	
2019, 2020	College of Business Research Award.
2016	Accounting Professor of the Year (Accounting students' vote).
2016	Global Citizen Award.

2012 Faculty Research Grant: annual subscription to Datastream.

**OTHER:**

2012 Best Research Paper Award, Journal of Contemporary Accounting and Economics (JCAE) Mid-Year Symposium, Melbourne (Australia).

2011 Best Paper Award, Journal of Contemporary Accounting and Economics (JCAE) Annual Symposium, Hong Kong.

2009 Peter Brownell Ph.D. Award. The University of Melbourne. Awarded for the highest mark in the Ph.D. program coursework component.

2008-2011 Melbourne International Fee Remission Scholarship (MIFRS), Melbourne International Research Scholarship, Special studentship, University of Melbourne.

2003-2005 Edmund Muskie Graduate Fellowship. All-Russian finalist. Awarded by the U.S. Department of State to pursue Master's degree at Indiana University, School of Public and Environmental Affairs (SPEA).

**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:**

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  
2012-2013 Research Committee; Curriculum Committee

**Journal and Conference Reviewer, other service:**

2021-	President – elect / Program Chair, AAA Midwest section.
2020 –2021	Paper Chairperson, AAA Midwest section.
2020	Paper track chair, AAA IAS Midyear meeting.
2020-2021	Special issue of the Journal of International Accounting, Auditing and Taxation: Post-Soviet countries – guest Editorial board.
2013 -	The International Journal of Accounting (Editorial Review Board).
2019 - 2021	AAA SPARK meeting reviewer; Journal of Accounting, Auditing and Finance (Ad-hoc Reviewer); IAS AAA meeting 2020/2021 reviewer; Journal of Corporate Accounting and Finance (Ad-hoc Reviewer), Corporate Governance: An International Review (Ad-hoc Reviewer), Eastern European Economics (Ad-hoc Reviewer), Corporate Ownership and Control (Reviewer).
2016, 2018	The International Journal of Accounting Symposium (guest Reviewer).
2018	AFAANZ annual conference; Managerial Finance (Ad-hoc Reviewer).
2018	AAA MAS Midyear meeting reviewer.
2017	Journal of Multinational Financial Management; Journal of International and Interdisciplinary Business Research (Ad-hoc Reviewer).
2012, 2014, 2016	AAA Annual meeting, International Accounting Section reviewer.
2012, 2013	AAA Mid-year meeting, International Accounting Section reviewer.

**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. <i>United Nations Headquarters Internship</i> .
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).