

Oksana Kim, PhD, FCCA

Department of Accounting & Business Law, College of Business
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EDUCATION

The University of Melbourne (Australia), *Ph.D. in Accounting*, 2011.
Concentration: International capital markets.

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

Associate Professor (Tenured)	2016-present
Assistant Professor	2011-2016

Teaching appointments: Financial Accounting (Principles), Intermediate Accounting I, International Accounting (Undergrad, MAcc), Corporate Governance and Profession (MAcc).

Delivery mode: in-class, online (synchronous and asynchronous), telepresence.

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

PUBLICATIONS (REFEREED)

1. 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 (3).
2. Chui, L., Kim, O., and B. Pike, 2020. “The effect of audit duality on audit quality”. Forthcoming, *Journal of International Accounting Research* In Press.
Selected for Plenary session presentation at the 7th JIAR annual conference (Saguenay, Canada, 2019).
3. 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.

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

11. 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).
12. 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).

WORKING PAPERS / IN DEVELOPMENT:

13. Kim, O. (2020). “The impact of economic sanctions on audit pricing”. *Revise and resubmit*.
14. Kim, O. (2020). “On the dual role of foreign directors: New insights from the Russian boards”. Under review.
15. Alon, A., and O. Kim (2020). “Import substitution: Implications for auditors”. Under review.
16. Bradbury, M., and O. Kim (2020). “Audit concentration, auditor choice and accounting quality”. Under review.
17. Garanina, T., and O. Kim (2020). “CSR reporting and reporting quality”. Data analysis stage.
18. Kim, O., and B. Pike (2020). “How much does dual audit cost?”. Data analysis stage.
19. Kim, O. (solo-authored): “The Development and Challenges of Russian Corporate

Governance II. The Roles and Functions of Financial Gatekeepers”. In development.

PRESENTATIONS AND RELATED ROLES

- 2020 AAA annual meeting: discussant.
- 2020 Third Boston area Corporate Governance workshop: participant (by invitation).
- 2020 AFAANZ annual conference: paper accepted for poster presentation, not presented.
- 2020 AAA International Accounting Section midyear meeting (Orlando, FL): presenter, discussant, moderator.
- 2019 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 - 2019 Research Award seminar, Minnesota State University - Mankato.
- 2014 AAA Midwest Meeting (Minneapolis, MN): presenter.
- 2013 International Accounting Section (IAS) AAA mid-year 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.*
- 2011 Minnesota State University, Department of Accounting and Business Law.

- 2010 University of Queensland (Queensland, Australia), Seminar Series: presenter.
- 2010 University of Denver (Denver CO), School of Accountancy.
- 2010 University of New South Wales (Sydney, Australia).
- 2010 University of Technology Sydney (Sydney, Australia), Seminar series: presenter.
- 2010 University of Technology Sydney (Sydney, Australia), Summer Accounting Consortium: presenter.
- 2008 AFAANZ Doctoral Consortium (Sydney, Australia): presenter.

AWARDS

Minnesota State University, Mankato:

2020-present	Allen Lenzmeier Endowed Professor in 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> ".
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 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
 2012-2013 Research Committee
 2011-2014 Curriculum Committee

Journal and Conference Reviewer, other service:

2020 - Paper Chairperson, American Accounting Association (AAA) Midwest section.
 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 - 2020 Journal of Accounting, Auditing and Finance (Ad-hoc Reviewer); IAS AAA
 meeting 2020 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. *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).