Oksana Kim, PhD, FCCA

Department of Accounting and Business Law College of Business Minnesota State University, Mankato Morris Hall 150, Mankato, MN 56001

Phone: 507.389.5411, E-mail: oksana.kim@mnsu.edu

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.

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

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, telepresence.

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

PUBLICATIONS (REFEREED):

- 1. Chui, L. (St Thomas), Kim, O., and B. Pike (MSU Mankato). "The effect of audit duality on audit quality". Forthcoming, *Journal of International Accounting Research*.
 - Selected for Plenary session presentation at the 7th JIAR annual conference (Saguenay, Canada, 2019).
- **2.** Kim, O., Kuang, F. (Melbourne, AUS), and B. Qin (Melbourne, AUS). "Female representation on boards and CEO performance-induced turnover: Evidence from Russia". Forthcoming, *Corporate Governance: An International Review*. DOI: 10.1111/corg.12316.
- **3.** Kim, O., 2019. "Investor reaction to economic sanctions: the case of Russian Global Depositary Receipts". *Quantitative Finance and Economics* 3 (3): 425-439.

- **4.** Kim, O., 2017. "The joint role of the bonding mechanisms and the reduction in market segmentation in valuation of firms cross-listed as Global Depositary Receipts (GDRs)". *Journal of Multinational Financial Management*, 39: 19-38.
- **5.** 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.
- **6.** Kim, O., 2016. "Market efficiency and arbitrage opportunities for Russian depositary 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).

7. Kim, O. and M. Pinnuck, 2014. "Competition among exchanges through simplified disclosure requirements: Evidence from the American and Global Depositary Receipts". *Accounting and Business Research* 44 (1): 1-40.

Winner of the Best paper award, JCAE annual symposium (Hong Kong, 2011).

- **8.** 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.
- **9.** 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:

- **10.** 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).
- **11.** 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:

- 1. Kim, O. "Bridging the governance gap: The impact of foreign nationals on the dual role of Russian firms' boards of directors". Working paper, 2020.
- 2. Alon, A. (Agder, Norway), and O. Kim (2019). "State participation and import substitution: Implications for auditor choice". Working paper, 2020.
- 3. Kim, O. (2019). "Auditors' response to economic sanctions: Evidence from Russia". Under review.

IN DEVELOPMENT:

1. Kim, O. (solo-authored): "The Development and Challenges of Russian Corporate Governance II. The Roles and Functions of Financial Gatekeepers". Ibidem Press.

Presentations, discussions:

2020	AFAANZ annual conference (07/20, virtual format): accepted for presentation.
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.

Academic Awards and Recognitions:

Minnesota State University, Mankato:

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".
2018	Woman of Vision and Courage award.
2017, 2018	Faculty and Staff Honor Roll, College of Business.

2014, 2016, 2017, 2019, 2020 2016 2016 2012	College of Business Research Award. Accounting Professor of the Year (Accounting students' vote). Global Citizen Award. Faculty Research Grant: annual subscription to Datastream.
Other awards:	

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).

Academic Service:

Minnesota State University, Mankato:

2019 -	Research Committee Co-Chair, College of Business.
2019 -	National Diversity Case Competition @ IU Kelley School of Business
	(NDCC), faculty advisor, the team placed 4 th in the final round.
2019 -	MACC Graduate Committee member.
2016-2018	Institutional Review Board (IRB), College of Business rep.
2013-2016	Personnel Committee; Search Committee, Department of Accounting.
2012-2013	Research Committee, College of Business.
2012	Student Career Fair - speaker on international business opportunities.
2011-2019	Global Committee, College of Business.
2011-2014	Curriculum Committee, Department of Accounting.
2015	Undergraduate Research conference, judge.
2014-2016	Extended Education Committee, Faculty Association.
2014-2017	Honor's Council (incl. Fellowship subcommittee and Admissions).

Journal and Conference Reviewer, other service:

2020 -	Paper Chairperson, American Accounting Association (AAA) Midwest section.
2013 -	The International Journal of Accounting (Editorial Review Board).
2019 -	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).
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:

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): Costbenefit 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.

Industry Experience:

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).

Personal:

Born: City of Uralsk, Kazakhstan (Soviet Union); Citizenship: Russia, USA.