

Sungsoo Kim

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Rutgers University
Rutgers School of Business,
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ACADEMIC POSITIONS

Rutgers University School of Business, Camden, NJ
Professor of Accounting, July 2010 to present
Associate Professor of Accounting with tenure, July 2001 to June 2010
Assistant Professor of Accounting, July 1998 to June 2001

University of Minnesota, Duluth School of Business and Economics, MN
Assistant Professor, July 1994 to June 1998
Visiting Assistant Professor, July 1993 to June 1994

Herbert Lehman College, CUNY
Full-time Instructor, January 1993 to July 1993

Bernard M. Baruch College, CUNY
Instructor, September 1990 to June 1992

EDUCATION

Bernard M. Baruch College, School of Business and Public Admin, CUNY

Doctor of Philosophy in Accounting, August 1993
Master of Philosophy, June 1992
Master of Business Administration, May 1988

Chung-Ang University, Seoul, Korea

Bachelor of Arts, English Education, August 1980

ACADEMIC ADMINISTRATION AT RUTGERS

Interim Dean, RSBC, July 2019 to June 2020

Reporting to and working with the Chancellor, Rutgers Camden Campus. Primary responsibility was management oversight of the academic, budgetary and curricular matters of the school of business. Direct reports were the associate dean of undergraduate studies, the associate dean of graduate programs, the director of academic administration, and the director of operation. As the interim leadership arrangement during the search for a permanent dean, my activities focused on ensuring a strong internal foundation on which the new permanent dean could build. Fiscal responsibility includes the execution of \$32 million budget. A total of 3 new tenure track faculty members were hired, and seven tenure and promotion cases were processed during the term.

Associate Dean for Graduate Programs, Sept. 1, 2018 to June, 2019

Primary responsibility was management oversight of graduate programs and its staff members; overseeing admission, interviewing professional program candidates, program marketing campaign, conducting information session, and overall operations of the traditional, online and professional MBA programs. Administered AACSB assurance of learning goals across the different functional areas to be consistent with the standard.

Associate Dean for Undergraduate Programs, July 2012 to June 2014

Responsibilities include coordinating 4 functional areas (accounting, finance, marketing and management) with respect to curricula revision, course scheduling, scholarship administration. Campus-wide responsibilities include the coordination with Campus leadership on undergraduate program administration, including scholarship, admission, housing, student success and overall enrollment issues.

Accounting Area Head, July 2010 – June 2019

Managed full-time (10), and adjunct (4), and visiting (2) faculty within the Accounting and Business Law disciplines. I was responsible for curricular matters, faculty recruiting, faculty mentoring, scheduling of faculty in on- and off-campus courses in undergraduate, online MBA, Campus MBA, PMBA and PMAc programs. Deployed faculty across programs consistent with AACSB requirements for coverage by academically and professionally qualified faculty. Member of dean's cabinet, meeting on weekly basis.

Director, Ragone Center for Accounting Excellence, July 2014 - June 2016

Managed \$ 1 million endowments from Ragone family to offer professional accounting education for South Jersey accounting practitioner. Organized inaugural Ragone conference to offer CPE credits to local CPAs, and kicked off CPA review programs for current students and alumni.

VISITING APPOINTMENTS

Beijing Institute of Technology, Beijing, People's Republic of China, May/June 2018, Visiting Scholar, Doctoral course lecture on corporate social responsibilities and financial reporting issues/key note speech.

Australian National University, Canberra, Australia, September 2017, Visiting Scholar, interactions with a group of junior faculty and doctoral students.

Chung-ang University, Seoul, Korea, Winter 2016/17, Visiting Scholar, Lecture on financial reporting.

Pusan National University, Distinguished Visiting Faculty, Summer, 2016, Visiting Scholar, Lecture on financial reporting and faculty research workshop, funded by South Korean Government

Chon Nam University, Graduate School of Business, Kwangju Korea, May 2016, Visiting Scholar, Lecture on financial reporting and analysis

Yonsei University, Seoul, Korea, January 2016, Visiting Scholar, Lecture on financial reporting and analysis.

Fulbright Distinguished Chair to Yonsei University, Korea, Fall 2011, One US faculty appointment per year to Republic of Korea under Fulbright program.

Sogang University, Seoul, Korea, January 2010, Visiting Scholar, funded by Brain Korea (BK)-21 program, Lecture on financial reporting and analysis.

City University of Hong Kong, Summers 2005 through 2011, Visiting Scholar, Lectures on financial reporting, merger and acquisition and accounting theory during summer sessions.

Singapore Management University, Singapore, Singapore, AY2002-2003, Visiting Associate Professor, Lecture on merger and acquisition, faculty workshop.

HONORS/AWARDS

- Visiting Professor, Yonsei University, Winter 2020
- **Honorary Professor**, Guang Dong University of Finance, Guang Dong, China, February 2020 - present
- **Invited Speaker and Chair**, ISER 180th International Conference on Economics and Business, Seoul, Korea, March 2019
- **Keynote Address** on Corporate Social Responsibility and Accounting at the 7th Annual Beijing Accounting Conference, Beijing, China, May 2018
- Social Science Research Network “**Top Ten download list**” for “*The value relevance of capital expenditures and the business cycle*”, 2017
- Social Science Research Network “**Top Ten download list**” for “*Dividend paying firms and flexibility hypothesis*”, 2017
- **Rutgers Scholar-Teacher Award**, May 2015 (given annually to 3 full time faculty members among all 3,000 Rutgers faculty)
- **RSBC Teaching Award**, May 2014 (given annually to a fulltime faculty among RSBC full time faculty)
- **Rutgers China Initiative Grant**, April 2014
- **President, American Accounting Association – Mid-Atlantic Region**, ‘12- ‘13
- **RSBC Summer Research Grant**, 2012, 2014, 2016, 2018
- **The Outstanding Paper Award**, *Accounting Research Journal*, 2010
- Social Science Research Network “**Top Ten download list**” for “*Analytical procedures: a data envelopment analysis approach*”, 2009
- Social Science Research Network “**Top Ten download list**” for “*Performance measurement in the post-merger period?*”, 2009
- **Outstanding Paper Award**, Emerald Literrati Network, 2008
- **Highly Commended Award**, Emerald Literrati Network, 2006
- Social Science Research Network “**Top Ten download list**” for “The Effect of Enron, Anderson and Sarbanes-Oxley on the market for Audit Service, 2006
- **Service Award**, RSBC, 2001-2002
- Rutgers School of Business, Camden FASIP Merit Award, 1999 through 2016)
- Rutgers School of Business Research Grants, 1999 through 2006
- **Nominated to the McNight Land-grant Professor**-Univ. of Minnesota, 1997
- **Best Paper Award**, the 3rd Int’l Accounting Conference, Taipei, 1997
- **Competitive Single Quarter Leave Award**, Univ. of Minnesota Duluth, 1996
- University of Minnesota Research Grant, 1994
- University of Minnesota Duluth Chancellor’ Grant, 1995, 1996, 1997
- University of Minnesota-Duluth SBE Faculty Member of the year, 1994, 1998
- Teaching Citation for doctoral students, Bernard M Baruch College, CUNY, 1992

REFEREED PUBLICATIONS

- Guo, Jun, Sungsoo Kim and Linna Shi, 2020. Ethical Social Image in Unethical Financial Reporting: The Halo Effect of Corporate Social Responsibility on Misreporting Managers, *Journal of Accounting, Auditing and Finance*, conditionally accepted.
- Kim, Sungsoo, A. Saha and Sudipta Bose, 2020, Do capital expenditures influence earnings performance: evidence from loss making firms, *Accounting and Finance*, <https://www.onlinelibrary.wiley.com/doi/10.1111/acfi.12675>
- Kahya, Emel and S. Kim, 2018. Aristotle on economics and ethics. *Applied Economics and Finance*, Vol. 5 No. 6, pp.23-32
- Kim, Sungsoo, Brandon B. Lee, 2018, The value relevance of capital expenditure and the business cycle, *Studies in Economics and Finance*, Vol. 35:3, 286-406
- Kim, S, R.B. Sambharya, and J.S. Yang, 2015, Do CEOs exercise managerial discretion to save their jobs? *Journal of Management and Governance*, Vo. 20, pp.179-200
- Kim, S., 2014, Commentaries on Sarbanes Oxley Law of 2002 – Impact on Accounting Profession, Corporate Governance and Managements. *Asia-Pacific Journal of Business & Commerce*, Vol. 6(3), pp. 1-18
- Chen, J, H. Chang, H. Chen and S. Kim, 2014, Effect of Supply Chain Knowledge Spillovers and Audit Fee, *Journal of Management Accounting Research*, Vol. 26 (1), pp. 83-100
- Allen, Shannon, Kim, Sungsoo, and Mark Zitzler, 2013, Hedging Instrument in Post Liquidity Crisis: A Case of Interest Rate Swaps, *Managerial Finance*, Vol. 39 (1), pp. 47-59
- Kim, Sungsoo, Eugene Pilotte, and Joon Yang, Agency Costs and Stock Price Response to Capital Expenditures, 2012, *the Financial Review*, Vol. 47, pp. 375-399
- Asthana, Sharad, Steven Balsam and Sungsoo Kim, 2009, The Effect of Enron, Anderson and Sarbanes-Oxley on the US market for audit service, *Accounting Research Journal*, Vol. 22(1), pp. 4-26
- Kwon, S. Sung, Sungsoo Kim and Brian Gaber, 2008. Voluntary asset write-downs under SFAS 121: early adopters vis-à-vis late adopters, *Int. J. of Accounting and Finance* Vol. 1 (1), pp. 83-106

- Liu, Jiesin, Feroz H. Ehsan and Sungsoo Kim, 2008. Corporate Governance of the PRC Qingtongxia Aluminum Corporation, *Int. J. of Managerial and Financial Accounting*, Vol. 1 (1), 64-74
- Kim, Sungsoo, Edina Kovacs and Joon Yang, 2007. Managerial discretion in financial statement presentation; a case of comprehensive income disclosure for Fortune 100, *International Journal of Business and Economics* 6, (1), pp. 1-6
- Balsam, Steven, Richard Gifford and Sungsoo Kim, 2007. The effect of stock option grants on voluntary employee turnover, *Review of Accounting and Finance* 6, (1). pp. 5-14
- Feroz, Ehsan, Sungsoo Kim and Ray Raab, 2005. Analytical review procedure: data envelopment Analysis approach, *Journal of Emerging Technologies in Accounting*, Vol. 2, pp.17-32.
- Feroz, Ehsan, Sungsoo Kim and Raymond Raab, 2005. Performance measurement in corporate governance: do mergers improve managerial performance in the post-merger period? *Review of Accounting and Finance* 4(3), 86-106
- Golotto, Jamie and Sungsoo Kim, 2003. Market valuation of dot com companies: R&D vs. hype, *Managerial Finance* 29(11), 73-84
- Feroz, Ehsan, Sungsoo Kim and Raymond Raab, 2003. Financial statement analyses: data envelopment analysis approach, *Journal of Operation Research Society* 54, 48-58
- Balsam, Steven and Sungsoo Kim, 2001. The effect of interest rate swaps, *Journal of Economics and Business* 53, 1-16
- Kim Sungsoo, 2001. Size, growth and early asset retirements, *Accounting Research Journal* 14, No. 2, 137-148
- Kim, Sungsoo, "The Choice of Market Performance Measure; a Case of Capital Expenditures," *International Journal of Finance*, Vol. 12, 2001, pp. 1224-1235.
- Kim, Sungsoo, 2001. The stock market, debt and early asset retirement, *Advances in Quantitative Finance and Accounting* 9, 249-164
- Kim, Francis C., Sungsoo Kim and Christos Pantzalis, 2001. Firm diversification and earnings volatility: empirical analysis of US based – MNCs, *American Business Review*, pp. 1-13

- Kim, Sungsoo, 2001. The near-term financial performance of capital expenditure: managerial perspective, *Managerial Finance* 27, 48-62
- Kim, Sungsoo, 1999. Cross-sectional valuation of R&D, *Accounting and Business Review* 6, 17-33
- Doukas, John, Christos Pantzalis and Sungsoo Kim, 1999. Intangible assets and the network structure of MNCs, *Journal of International Financial Management and Accounting* 10, 1-23
- Balsam, Steven and Sungsoo Kim, 1998. Market effect of interest rate swaps, *Accounting Enquiries* 8, 141-163
- Pantzalis, Christos, Chan Kim and Sungsoo Kim, 1998. Market valuation and equity ownership structure: the case of agency conflict regime, *Review of Quantitative Finance and Accounting* 11, 249-268
- Kerstein, Joseph and Sungsoo Kim, 1995. Incremental information content of capital expenditures, *The Accounting Review* 70, 513-526

RESEARCH IN PROGRESS

- Ethical social image in case of unethical financial reporting, with J. Guo and L. Shi, conditionally accepted with *Journal of Accounting, Auditing and Finance*
- Political Connections for socially irresponsible firms, with J. Guo and J. Kim, under review with *Journal of Business Research*
- CFO expertise and Corporate Social Responsibility, Jun Guo, J. Kim, under 2nd round review with *Journal of Applied Accounting Research*
- Supply Chain, auditor and investment efficiency, with J. Chen and D. Eshleman, to be submitted to *Production and Operations Management*.
- Hedge fund and corporate social responsibility, J. Bae, N. Kiamichi and Emmanuel Zur, to be submitted to *JFQA*
- Pulchritude and management guidance, J. Guo, J. Kim, N. Zhou, to be submitted to *AOS*
- The Bullwhip Effect, Mispricing of Order Backlog, and Supply-Chain Institutional Investors, J. Chen, D. Srinivasan and Y. Zhou, submitted to *JBFA*

XBRL Extensions and Cost of Equity Capital in Chinese firms, J. Guo, T. Zhili, under 2nd round with *Journal of International Accounting Information System*

Do Firms manage their earnings prior to the borrowing? with J. Kerstein and Murgie Krishnan

Dividend paying firm and flexibility hypothesis with J. Kerstein, and J. Onochie

CONFERENCE PRESENTATIONS AND INVITED LECTURES

Seoul National University, Seoul, Korea, 2020
ISER Conference, Seoul, Korea, 2019
Beijing Institute of Technology, Beijing, PRC, 2018
Pusan National University, Pusan, Korea, 2016
Chon Nam National University, Kwangju, Korea, 2016
WCMB, Seoul, Korea, 2015
EDHEC, Paris, France, 2009
KAIST, Seoul, Korea, 2008
Hong Kong University, Hong Kong, HK, 2008
Seoul National University, Seoul, Korea, 2008
AAA, San Francisco, CA, 2005
KDI, Seoul, Korea, 2004
University of Macedonia, Thessaloniki, Greece, 2000
Multinational Finance Society Conference, Philadelphia, 2000
AJPT Conference, Waterloo, Canada, 1999
AOS Conference, Hong Kong, HK, 1999
Western Economic Association Conference, Lake Tahoe, 1998
IAAER, Paris, France, 1997
FMA Conference, Honolulu, Hawaii, 1997
AAA Research Forum, Dallas, Texas, 1997
Eastern Finance Association, Panama City, Florida, 1997
International Conference on Contemporary Accounting Issues, Taipei, Taiwan, 1996
FMA, New Orleans, Louisiana, 1996
AAA-Midwest, Jackson Hole, Wyoming, 1996
AAA-Mid-Atlantic, Philadelphia, PA, 1996
FMA, NY, NY, 1995
AAA Research Forum, NY, NY, 1994
Western Economic Association, Vancouver, BC, Canada, 1994

PROGRAM DEVELOPMENT

Professional Master of Accountancy (PMAc)

- Program design
- Program marketing participation
- Staffing instructors

COURSE DEVELOPMENT

- Colloquialism in Contemporary Accounting Practice
- Accounting Theory in Practice
- Online Financial Statement Analysis

EDITORIAL BOARD

International Journal of Accounting and Finance
Asia-Pacific Journal of Business and Commerce (2016 – Present)
Korean Business Review (2017-2019)

REVIEWING ACTIVITIES

Ad hoc reviewer for Review of Accounting and Finance, Journal of Computational Economics, Review of Quantitative Finance and Accounting, Multinational Finance Journal, Journal of Managerial Issue. Managerial Finance

RESEARCH INTERESTS

- Role of Accounting Information in Equity Valuation
- Audit fee
- Earnings Management
- Discretionary Costs
- Intangible Assets
- Corporate Social Responsibilities
- Political Connections
- Supply Chain

COURSES TAUGHT

Undergraduate:

- Introductory Financial Accounting
- Intermediate Accounting, I&II

- Advanced Accounting
- Advanced Auditing
- Managerial Accounting
- Cost Accounting

Graduate:

- Financial Statement Analyses
- Problems in Financial Reporting
- Accounting Theory
- Business Analysis and Valuation
- Colloquium in Current Accounting Practice

MEMBERSHIPS

American Accounting Association since 1988

- Financial Reporting Section
- Auditing Section
- International Accounting Section

EXTERNAL REVIEW FOR TENURE AND PROMOTION DOSSIERS

- Full Promotion review for Baruch-CUNY, 2020
- Tenure and Promotion review for University of North Carolina – Charlotte 2017
- Promotion review for University of South Florida-South, 2017
- Promotion review for Hunter College, CUNY, 2014
- Tenure and Promotion review for University of Washington Tacoma, 2013
- Tenure and Promotion review for University of Nevada, Reno, 2013
- Tenure and Promotion review for Drexel University, 2012
- Tenure and Promotion review for University of Washington Tacoma, 2012
- Promotion and tenure review for University of Massachusetts-Boston, 2010
- Promotion review for Singapore Management University, 2005
- Reappointment review for University of Pittsburgh, 2005
- Promotion and tenure review for University of New Hampshire, 2004
- Promotion and tenure review for Elizabethtown College, 2003
- Promotion and tenure review for Temple University, 2002

INSTITUTIONAL SERVICE

ACCOUNTING AREA AND SCHOOL SERVICE:

- Chair, Accounting Search Committee, 2000-2018
- Coordinator, Accounting Faculty (July 2010 to June 2011)
- Chair, SBC Intellectual Contribution Committee (2009)
- Chair, SBC Research Award Committee (2007 and 2008)
- Undergraduate Task Force (2006 to 2007)
- MBA Task Force (2006 to 2008)
- SBC FCP Committee (2001, 2004, 2005, 2009)
- Master of Accountancy Program Steering Committee
 - Organized Inaugural Ragone Conference 2015
 - Introduced Weekend CPA review program 2016
 - Design and launch Professional Master of Accountancy (PMAc) program
- Advisor for Accounting Society (2000-2002)
- Advisor for Beta Alpha Psi (2001-2002)
- Advisor for Intercollegiate Accounting Tournament (2000, 2001, and 2002)
- SBC Faculty Composition and Development Committee (2002-2003)
- SBC Curriculum Committee (1998-2003)
- SBC Scholastic Standing Committee (2003-2006)

CAMDEN CAMPUS SERVICE:

- Chancellor's Committee on Internationalization, 2011-2018
- Chancellor's Committee on Institutional Equity and Diversity (2010 to 2013)

COMMUNITY SERVICE:

- Board Member: Project H.O.P.E (providing health care service to displaced population in Camden, New Jersey) 2017 – Present (leave of absence, Summer & Fall 2019)

NATIONAL & INTERNATIONAL SERVICE:

- American Accounting Association Mid-Atlantic Region
 - President, 2012-2013
 - Program Chair and President-elect, 2011-2012
 - Steering Committee, 2010-present
- Peer Review Committee, Fulbright Commission, Washington DC, 2012
- Peer Review Committee, Fulbright Commission in Korea, Fall 2011

- Fulbright Scholarship Selection Committee in Korea, Fall 2011

OTHER EXPERIENCE

Kuk Dong Construction Co., Ltd., Seoul, Korea 1980-1984

- *Supervisor* 1983-1984
- *Staff* 1980-1982
Prepared bidding and PQs (prequalification) documents, analyzed bidding costs, engaged marketing activities for overseas projects, served liaison in Middle East Branch Office.

Student Editor-in-Chief, Chung-ang Herald, Chung-ang University, 1976-1977

- Edit bimonthly English newspaper for 12,000 students, Chung-ang University

REFERENCE

Steve Balsam, Merv Research Scholar, Temple University. drb@temple.edu
Hsihui Chang, KPMG Endowed Chair, Drexel University, hc336@drexel.edu
Jengfang Chen, Associate Professor McQuarrie University, jengfang@gmail.com
Jun Guo, Assistant Professor, Rutgers Camden, jg1131@camden.rutgers.edu