

# Bong (Hwan) Kim

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## Education

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**PhD in Business Administration (Accounting)**, Washington University in St. Louis, Olin Business School, 2010

**Master of Business Administration**, University of Michigan, Ross School of Business, 2000

**Bachelor of Economics**, Seoul National University, College of Social Sciences, 1992

## Published Paper

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Gormley T., Kim, B., Matin, X. **Can Firms Adjust Their 'Opacity' to Lenders? Evidence from Foreign Bank Entry into India** forthcoming at *Journal of Accounting Research*

Kim, B., and Pevzner, P. 2010. **Conditional Accounting Conservatism and Future Negative Surprises: An Empirical Investigation**, *Journal of Accounting and Public Policy* 29: 311-329.

## Working Papers

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**“Does bank monitoring increase the conservatism of accounts receivable accounting policies?”** with Richard Frankel, Tao Ma, and Xiumin Martin American University, and Washington University in St. Louis (under review at *The Accounting Review*)

**“Tightness of Net Worth Debt Covenant Slack and Real Earnings Management”** with Ling Lei and Mikhail Pevzner, American University, and George Mason University

**“The Costs of Debt Contracts and the Repeated Use of Debt Covenants”** American University

**“Asymmetric Timeliness and Delayed Recognition of Bad News”** American University

**“Evidence on Conservatism Change after Debt Contracts”** American University

## Professional Certification

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Chartered Financial Analyst, CFA Institute, 2004

## Teaching Experience

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**Introductory Financial Accounting**, undergraduate course at American University, 2010-2011

## **Invited Presentations**

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**“Post-Borrowing Conservatism and Debt-Covenant Slack”** American Accounting Association Annual Meeting (2008), University of Missouri - St. Louis (2009), Financial Accounting and Reporting Section (FARS) (2010), McGill University (2010), McMaster University (2010), Boston College (2011)

**“Can Firms Adjust Their 'Opaqueness' to Lenders? Evidence from Foreign Bank Entry into India”** National Bureau of Economic Research (NBER) Corporate Finance Meeting (2009), American Finance Association (AFA) Annual Meeting (2010), Financial Accounting and Reporting Section (FARS) (2010), George Mason University (2011)

**“The Costs of Debt Contracts and the Repeated Use of Debt Covenants”** American Accounting Association Annual Meeting (2010)

**“Asymmetric Timeliness and Delayed Recognition of Bad News”** American Accounting Association Annual Meeting (2010)

**“Tightness of Net Worth Debt Covenant Slack and Real Earnings Management”** Journal of Accounting, Auditing and Finance/KPMG Foundation Conference (2010), Financial Accounting and Reporting Section (FARS) (2011), UTS Australian Summer Accounting Symposium (2011)

## **Conferences Attended**

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**Journal of Accounting, Auditing and Finance/KPMG Foundation Conference, 2010**

**Financial Accounting and Reporting Section Midyear Meeting, 2010, 2011**

**American Finance Association (AFA) Annual Meeting, 2010**

**21<sup>st</sup> Annual Conference on Financial Economics and Accounting, 2010**

**American Accounting Association Annual Meeting, 2008-2010**

**National Bureau of Economic Research (NBER) Corporate Finance Meeting, 2009**

**Journal of Accounting and Economics Conference, 2007**

**Nick Dopuch Accounting Conference, 2006-2008**

## **Service**

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**Ad Hoc Reviewer**, Contemporary Accounting Research, AAA Annual Meeting, AAA Financial Accounting and Reporting Section

## **Awards and Honors**

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**Hubert C. Moog Scholar** Washington University in St. Louis, 2007-2008

**Doctoral Fellowship** Washington University in St. Louis, 2006-2010

**Successful Candidate of Senior Government Officer Entrance Exam, 1992**

**College of Business Alumni Association Scholarship, 1990-1991**

**Student Representative of Korea to China, 1989**

**College of Social Science Scholarship, 1988-1989**

## Corporate Experience

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**Seoul Metropolitan Government**, Seoul, Korea, 2006  
Director, International Financial Hub Division

**Dow Chemical Korea**, Seoul, Korea, 2002 -2005  
Financial Operations & Planning Manger, Treasury

**Asia Acetyls (Joint Venture among Dow, BP and Samsung)**, Seoul, Korea, 2002-2005  
Controller

**The Dow Chemical Company**, MI, USA, 2000-2001  
Credit Manager, Treasury

**International Fund for Agricultural Development (United Nations)**, Rome, Italy, 1997  
Analyst

**Ministry of Agriculture & Forestry**, Gwachon, Korea, 1993-1998  
Deputy Director, Economic Evaluation Division

## References

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Richard Frankel ([frankel@wustl.edu](mailto:frankel@wustl.edu) phone: 314-935-6431)  
Professor of Accounting, Washington University in St. Louis

Ronald R. King ([rking@wustl.edu](mailto:rking@wustl.edu) phone: 314-935-6385)  
Myron Northrop Professor of Accounting, Washington University in St. Louis

Xiumin Martin ([xmartin@wustl.edu](mailto:xmartin@wustl.edu) phone: 314-935-6331)  
Assistant Professor of Accounting, Washington University in St. Louis

Todd A. Gormley ([tgormley@wharton.upenn.edu](mailto:tgormley@wharton.upenn.edu) phone: 215-746-0496)  
Assistant Professor of Finance, University of Pennsylvania