

SUNGSOO KIM

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Rutgers University
Rutgers School of Business,
BSB 333A
Camden, NJ 08102
E-mail: sungsoo@camden.rutgers.edu
<http://camden-sbc.rutgers.edu/kim>
Tel: 856-225-6584
Fax: 856-225-6231

ACADEMIC POSITIONS

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

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

Bernard M. Baruch College, School of Business and Public Admin. CUNY
Master of Philosophy, June 1992

Bernard M. Baruch College, School of Business and Public Admin. CUNY
Master of Business Administration, May 1988

Chung-Ang University, Seoul, Korea
Bachelor of Arts, August 1980

HONOR/AWARDS

- 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
- Visiting Fellow, City University of Hong Kong, June, 2008
- Outstanding Paper Award, Emerald Literrati Network, 2008
- Visiting Fellow, City University of Hong Kong, June, 2008
- Highly Commended Award, Emerald Literrati Network, 2006
- US Patent, #20050288980-A1 on New Audit Approach: DEA,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
- Summer Visiting Fellow, City University of Hong Kong, 2005
- Rutgers University School of Business Service Award, 2001-2002
- Visiting Fellow, Singapore Management University, 2002
- Rutgers School of Business, Camden FASIP Merit Award, 1999 through 2007
- Rutgers School of Business Research Grants, 1999 through 2006
- Nominated to the McNight Land-grant Professor-University of Minnesota, 1997
- Best Paper Award, the 3rd Int’l Accounting Conference, Taipei, 1997
- Competitive Single Quarter Leave Award, University of Minnesota Duluth, 1996
- University of Minnesota Research Grant (\$12,000), 1994
- University of Minnesota Duluth Chancellor’ Grant (1995, 1996, 1997)
- University of Minnesota-Duluth SBE Faculty Member of the year, 1994, 1998
- Teaching Citation, Bernard M Baruch College, CUNY, 1992

PUBLISHED JOURNAL ARTICLE

- Asthana, Sharad, Steven Balsam and Sungsoo Kim, The Effect of Enron, Anderson and Sarbanes-Oxley on the market for audit service, forthcoming with *Accounting Research Journal*
- 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. 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. Stock option and employee turnover, *Review of Accounting and Finance* 6, No. 1
- Feroz, Ehsan, Sungsoo Kim and Ray Raab, 2005. Analytical review procedure: DEA vs. ratio analysis, *Journal of Emerging Technologies in Accounting*, 2

- 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
- Gollotto, 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: ratio vs. DEA 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

- Kim, Sungsoo, Strategic investment by firms facing losses, working paper
- Kerstein, Joseph and Sungsoo Kim, Capital expenditures and fundamental analysis, working paper
- Kerstein, Joseph and Sungsoo Kim, Do Firms manage their earnings prior to borrowing? Working paper
- Kim, Sungsoo, Rakesh Sambharya and Joon Yang, Discretionary spending by managers facing termination, working paper
- Kerstein, Joseph, Sungsoo Kim and Joseph Onochie, Dividend paying firm and flexibility hypothesis, submitted to JFE

- Kim, Sungsoo, Eugene Pilotte, and Joon Yang, Agency Costs and Stock Price Response to Capital Expenditures, submitted to *FMA* conference
- Kim, Frances C., Sungsoo Kim and Peter Theodoussiou, Geographical diversification and analysts' task difficulty, working paper

CONFERENCE PRESENTATIONS AND INVITED LECTURES

- “Earnings management in anticipation of major debt financing”, EDHEC, Paris, France, April 2009
- “Earnings management in anticipation of major debt financing”, KAIST, Seoul, Korea, August 2008
- “Earnings management in anticipation of major debt financing”, Hong Kong University, August 2008
- “Earnings management in anticipation of major debt financing”, Seoul National University, June 2008
- “Sarbanes-Oxley and impact on audit fee”, American Accounting Association Annual Meeting, San Francisco, August 2005
- “Sarbanes-Oxley and impact on audit fee”, KDI Graduate School, Seoul, Korea, 2004
- “Analysts' task difficulty and multi-nationality”, Ajou University, Seoul, Korea 2003
- “Near-term financial performance of capital expenditure”, International Conference for 21st Century Managers, Thesalonikki, Greece, Dec. 2000
- “Strategic investment by firms facing losses”, 7th Annual Conference of Multinational Finance Society, Philadelphia, April. 2000
- “Measuring the performance of firms: financial ratio versus DEA”, Auditing: a Journal of Practice and Theory Annual Conference, Waterloo, Canada, Oct. 1999
- “Does corporate performance improve after merger? : DEA approach”, American Accounting Association Research Forum, San Diego, California
- “The accounting environment of PRC enterprises: a case of Qingtongxia Aluminum Smelter”, Accounting, Organization and Society International Conference, Hong Kong, January 1999
- “Does corporate performance improve after merger? – DEA approach”, the 73rd Annual Western Economic Association Conference, Lake Tahoe, July 1998
- “Factors associated with earnings variance: MNCs vs. DCs”, 8th World Congress of the International Association for Accounting Education and Research meeting, Paris, France, October 1997
- “Factors associated with earnings variance: MNCs vs. DCs”, Financial Management Association Meeting, Honolulu, Hawaii, October, 1997
- “Measuring the performance of firms: financial ratios analysis vs. DEA”, American Accounting Association Research Forum, Dallas, Texas, August 1997
- “Is merger efficiency generating?” American Accounting Association Research Forum, Dallas, Texas, August 1997
- “Market valuation and equity ownership structure: the case of agency conflict regime”, Eastern Finance Association meeting, Panama City, Florida, April 1997
- “The pricing of multinational intangibles”, Financial Management Association meeting, New Orleans, Louisiana, October, 1996

- “The pricing of multinational intangibles”, The 3rd International Conference on Contemporary Accounting Issues, Taipei, Taiwan, July 1996
- “The information content of R&D”, Western AAA Meeting, Jackson Hole, Wyoming, May 1996
- “The market effect of interest rate swaps”, Atlantic AAA meeting, Philadelphia, PA, March 1996
- “Measuring the performance of firms: financial ratio analysis versus DEA”, Financial Management Association Annual Meeting, NY, NY, Oct. 1995
- “Empirical investigation of interest rate swaps”, American Accounting Association Research Forum, New York, August 1994
- “Measuring the performance of firms: financial ratio analysis versus DEA”, Western Economic Association Annual Meeting, Vancouver, BC, Canada, July 1994

EDITORIAL BOARD

International Journal of Accounting and Finance, Journal of Managerial Issue

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.*

RESEARCH INTERESTS

- Role of Accounting Information in Equity Valuation
- Earnings Management
- Discretionary Costs
- Intangible Assets

COURSE TAUGHT

- Introductory Financial Accounting: Undergraduate , MBA
- Intermediate Accounting I&II: Undergraduate
- Advanced Accounting: Undergraduate, MBA
- Auditing: Undergraduate
- Advanced Auditing: Undergraduate
- Managerial Accounting: Undergraduate
- Cost Accounting Undergraduate
- Financial Statement Analyses: Undergraduate and MBA
- Problems in Financial Reporting: MBA
- Accounting Theory: Undergraduate and MBA
- Business Analysis and Valuation : MBA

INDUSTRY 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.

MEMBERSHIPS

American Accounting Association since 1988

- Financial Reporting Section
- Auditing Section
- International Accounting Section

EXTERNAL REVIEW FOR TENURE AND PROMOTION DOSSIERS

Themis Suwardy: Singapore Management University, 2005(Promotion)

Alan MacQuarrie: Katz School, University of Pittsburgh, 2005 (Reappointment)

Afshad J. Irani: University of New Hampshire, 2004 (Promotion and Tenure)

Richard Gifford: Elizabethtown College, 2003 (Promotion and Tenure)

Sharad Asthana: Temple University, 2002 (Promotion and Tenure)

INSTITUTIONAL SERVICE

- Chair, SBC Research Award Committee(2007, 2008, and 2009)
- Undergraduate Task Force (2006 to present)
- MBA Task Force (2006 to present)
- Chair, Accounting Search Committee (2000, 2005)
- Accounting Area Coordinator, (2003-2006)
- SBC FCP Committee (2001, 2004, 2005, 2009)
- Master of Accountancy Program Steering Committee (2005)
- 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)