

Kalin S. Kolev

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ACADEMIC APPOINTMENTS:

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| Baruch College - City University of New York , New York, NY Associate Professor of Accounting | 2017 – |
| Yale School of Management , New Haven, CT Assistant Professor of Accounting | 2009 – 2017 |

EDUCATION:

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| New York University - Stern School of Business , New York, NY Ph.D. in Accounting | 2009 |
| M.Phil. in Accounting | 2007 |
| Lehigh University , Bethlehem, PA M.S. in Accounting and Information Analysis | 2003 |
| B.S. in Marketing and Management | 2002 |

RESEARCH INTERESTS:

My primary research interests relate to financial accounting and reporting. Past and ongoing work focuses on fair value accounting, special items and non-GAAP metrics, financial reporting quality, spillover effects, and risk.

PUBLICATIONS:

“Detecting Opportunistic Special Items,” with Carol Cain and Sarah McVay, *Management Science* (Spring 2020)

“Do investors perceive marking-to-model as marking-to-myth? Early evidence from FAS 157 disclosure,” *Quarterly Journal of Finance* (Spring 2019; invited)

“Information transfer and conference calls,” with Francois Brochet and Alina Lerman, *Review of Accounting Studies* (September 2018; presented at the 2017 RAST Conference)

“Customer franchise — A hidden, yet crucial asset,” with Massimiliano Bonacchi and Baruch Lev, *Contemporary Accounting Research* (Fall 2015; presented at the 2012 CAR Conference)

“Non-executive employee ownership and corporate risk-taking,” with Francesco Bova, Jacob Thomas, and Frank Zhang, *The Accounting Review* (January 2015)

“SEC scrutiny and the evolution of non-GAAP reporting,” with Carol Marquardt and Sarah McVay, *The Accounting Review* (January 2008)

BOOK CHAPTERS:

“The “fairness” of fair value accounting: marking-to-market, marking-to-model, and financial reporting management” in *Routledge Companion to Fair Value and Financial Accounting, 2nd Edition*, edited by Gilad Livne and Garen Markarian. (Summer 2018).

WORKING PAPERS:

“On the contemporaneous reporting of income-increasing and income-decreasing special items: Initial evidence,” with James Potepa

“The information quality effect of earnings management: Evidence from the CDS market,” with Aytekin Ertan and Stephen Karolyi

“The risk-relevance of Street earnings,” with Frank Heflin and Benjamin Whipple

“The economic impact of cybersecurity breaches: An information spillover perspective,” with Jacob Haislip, Robert Pinsker, and Thomas Steffen

“Credit default swaps and non-GAAP earnings disclosure,” with Dirk Black and Binghao Zhao

“The impact of redacting information from SEC filings on the SEC monitoring process,” with Daeun Lee and Monica Neamtiu

TEACHING:

Baruch College

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|---|--------|
| Intermediate Accounting 1 (undergraduate) | 2018 – |
| Empirical Research Methods (PhD) | 2019 – |

Yale SOM

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| Principles of Financial Accounting (MBA) | 2009 – 2015 |
| Principles of Financial Accounting (EMBA) | 2013 – 2016 |

New York University

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| Principles of Financial Accounting (undergraduate) | 2007 |
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DISSERTATION COMMITTEE MEMBER:

| | <i>Initial Placement:</i> |
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| Binghao Zhao (Baruch College, 2019) | SWUFE |
| Qin Tan (Yale SOM, 2018) | City University of Hong Kong |
| Qiao Kapadia (Yale SOM, 2015) | SEC |
| Hangsoo Kyung (Baruch College, 2014) | Chinese University of Hong Kong |
| James Potepa (Yale SOM, 2014) | George Washington University |
| Wei Zhu (Yale SOM, 2013) | UI Urbana-Champaign |

WORK EXPERIENCE:

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|---|-------------|
| Universal Industrial Gases | 2004 |
| Avail Consulting | 2003 |
| Lehigh University Small Business Development Center | 2000 – 2003 |

CONFERENCES AND WORKSHOPS:

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| FARS Mid-year Meeting; Yale SOM Summer Accounting Research Conference | 2020 |
| Accounting Horizons Conference on “Data Analytics in Accounting”; 30 th Annual Conference on Financial Economics and Accounting; Baruch College (<i>presenter</i>); Baruch-Fordham-Rutgers Accounting Conference (<i>presenter</i>); Journal of Law, Finance, and Accounting Conference; NYU Summer Camp; Yale SOM Summer Accounting Research Conference | 2019 |
| Baruch-Fordham-Rutgers Accounting Conference (<i>presenter</i>); NYU Summer Camp; Yale SOM Summer Accounting Research Conference | 2018 |
| Dartmouth Accounting Research Conference (<i>presenter</i>); FARS Mid-year Meeting; NYU Summer Camp; RAST Conference; University of Essex (<i>presenter</i>); University of Southampton (<i>presenter</i>); Yale SOM Accounting Research Conference Series | 2017 |
| Baruch College (<i>presenter</i>); Bocconi University (<i>presenter</i>); CAR Conference; Dartmouth Accounting Research Conference (<i>discussant</i>); FARS Mid-year Meeting (<i>discussant</i>); Florida Atlantic University (<i>presenter</i>); Lehigh University (<i>presenter</i>); NYU Summer Camp; Temple University (<i>presenter</i>); University of Toronto Accounting Research Conference; Washington Area Research Symposium; Yale SOM Accounting Research Conference Series; University of Alberta (<i>presenter</i>); University of Connecticut (<i>presenter</i>); University of Nebraska – Lincoln (<i>presenter</i>) | 2016 |
| AAA Annual Meeting (<i>presenter</i>); Dartmouth Accounting Research Conference (<i>presenter</i>); EuroFit/LBS (<i>discussant</i>); Florida Atlantic | 2015 |

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| University (<i>presenter</i>); George Washington University (<i>presenter</i>); NYU Summer Camp; Yale SOM Accounting Research Conference Series; Yale SOM Faculty Seminar (<i>presenter</i>) | |
| AAA Annual Meeting (<i>discussant</i>); NYU Summer Camp; McGill University (<i>presenter</i>); Yale SOM Accounting Research Conference Series | 2014 |
| AAA Annual Meeting; CAR Conference; City University of Hong Kong (<i>presenter</i>); Dartmouth Junior Empiricist Accounting Conference (<i>discussant</i>); NYU Summer Camp; Yale SOM Accounting Research Conference Series | 2013 |
| AAA Annual Meeting (<i>presenter</i>); CAR Conference (<i>presenter</i>); NYU Summer Camp; University of Toronto Accounting Research Conference; Yale SOM Accounting Research Conference Series | 2012 |
| AAA Annual Meeting (<i>presenter</i>); Baruch College SWUFE Conference (<i>presenter</i>); FARS Mid-year Meeting; JAAF Conference; NYU Summer Camp; Yale SOM Faculty Seminar (<i>presenter</i>); Yale SOM Accounting Research Conference Series | 2011 |
| AAA Annual Meeting (<i>presenter</i>); JAAF Conference; Lehigh University Conference on Financial Reporting, Auditing, and Governance (<i>discussant</i>); NYU Summer Camp; NYU-Yale Conference (<i>presenter</i>); Yale SOM Accounting Research Conference Series | 2010 |
| AAA Annual Meeting (<i>discussant</i>); Baruch College (<i>presenter</i>); Columbia Business School (<i>presenter</i>); Dartmouth College (<i>presenter</i>); FARS Mid-year Meeting (<i>presenter</i>); FARS Doctoral Consortium; Financial Crisis Conference (Yale); JAAF Conference; Lehigh University (<i>presenter</i>); London Business School (<i>presenter</i>); Northwestern University (<i>presenter</i>); NYU Summer Camp; NYU – Yale Conference; Rutgers University (<i>presenter</i>); State University of New York – Buffalo (<i>presenter</i>); University of California – Berkeley (<i>presenter</i>); University of Colorado – Boulder (<i>presenter</i>); University of Florida – Gainesville (<i>presenter</i>); University of Michigan (<i>presenter</i>); University of Utah (<i>presenter</i>); Yale University (<i>presenter</i>); Yale SOM Accounting Research Conference Series (<i>presenter</i>) | 2009 |
| New York University (<i>presenter</i>); Columbia – NYU Conference; JAAF Conference; NYU Summer Camp | 2008 |
| Financial Economics and Accounting Conference; Four School Conference; Columbia – NYU Conference; JAAF Conference; NYU Summer Camp | 2007 |
| AAA Annual Meeting (<i>presenter</i>); Four School Conference; Columbia – NYU Conference; JAAF Conference; NYU Summer Camp | 2006 |

Four School Conference; Columbia – NYU Conference; JAAF Conference 2005

HONORS:

Zicklin School of Business Teaching Excellence Award 2020
Distinguished Reviewer (Corporate Ownership and Control) 2018
Baruch College Doctoral Faculty 2017 –
New Faculty Consortium 2010
The Paul Willensky Fellowship 2008 – 2009
NYU Doctoral Fellowship 2004 – 2008
AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow 2006
Beta Gamma Sigma

GRANTS:

PSC-CUNY Research Award Grant, Cycle 51 2020
PSC-CUNY Research Award Grant, Cycle 50 2019

SERVICE:

Ad hoc reviewer for Accounting Horizons; The Accounting Review; Contemporary Accounting Research; European Financial Management; Journal of Accounting Audit and Finance; Journal of Accounting and Public Policy; Journal of Business Finance & Accounting; Journal of Financial Reporting; Management Science; Review of Accounting Studies; AAA annual meeting series; FARS mid-year meeting series

Editorial Board Member: Corporate Ownership and Control (2017 – present)