

Seil Kim

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ACADEMIC POSITION

Baruch College, City University of New York	
Associate Professor	2020–
Assistant Professor	2016–2020

EDUCATION

Ph.D. Accounting, Stern School of Business, New York University	2011–2016
M.S. Business Administration (Accounting), Seoul National University	2009–2011
B.B.A., Seoul National University (<i>summa cum laude</i>)	2003–2009

PUBLICATIONS

Outside directors' insider trading around board meetings (with Seungjoon Oh). *Review of Accounting Studies*, forthcoming.

- Featured in [Wall Street Journal](#) and [Oxford Business Law Blog](#)

Fragmented securities regulation, information-processing costs, and insider trading (with Sehwa Kim). *Management Science*, forthcoming.

- Featured in [CLS Blue Sky Blog](#) and [Business Scholarship Podcast](#)

Does board demographic diversity enhance cognitive diversity and monitoring? (with Jun-Koo Kang and Seungjoon Oh). *The Accounting Review*, October 2022, pp. 385–415.

Economic consequences of the AOCI filter removal for advanced approaches banks (with Sehwa Kim and Stephen Ryan). *The Accounting Review*, November 2019, pp. 309–335.

On the conditional conservatism measure: A robust estimation approach (with James Ohlson). *Journal of Business Finance & Accounting*, March/April 2018, pp. 395–409.

Did the 1999 NYSE and NASDAQ listing standard changes on audit committee composition benefit investors? (with April Klein). *The Accounting Review*, November 2017, pp. 187–212.

Did the 1998 merger of Price Waterhouse and Coopers & Lybrand increase audit quality? (with Jong-Hag Choi and K.K. Raman). *Contemporary Accounting Research*, Summer 2017, pp. 1071–1102.

Linear valuation without OLS: The Theil-Sen estimation approach (with James Ohlson). *Review of Accounting Studies*, March 2015, pp. 395–435.

Financial statement comparability and credit risk (with Pepa Kraft and Stephen Ryan). *Review of Accounting Studies*, September 2013, pp. 783–823.

WORKING PAPERS

Current expected credit losses (CECL) standard and banks' information production (with Sehwa Kim, Anya Kleymenova, and Rongchen Li).

- R&R at *The Accounting Review*

Managerial responses to changes in fair value accounting for equity securities (with Sehwa Kim, Carol Marquardt, and Dongoh Shin).

Executives' retention of vested restricted equity (with Erik Johannesson).

- Featured in [CLS Blue Sky Blog](#)

PRESENTATIONS

2023: Virginia Commonwealth University (scheduled); Hawaii Accounting Research Conference

2022: Stevens Institute of Technology; MIT Asia Conference in Accounting

2021: Peking University; KAIST; KAAPA Webinar; Santa Clara University; West Virginia University; Midwest Finance Association Annual Meeting

2020: Temple University; KAA Annual Global Meeting; Seoul National University; Penn State University

2019: Conference on Financial Economics and Accounting (CFEA); AAA Annual Meeting; ALEA Annual Meeting

2017: SMU Accounting Symposium; CEIBS Accounting and Finance Symposium; UIUC Young Scholars Research Symposium; AFA Annual Meeting

2016: Macquarie Quantamental Research Seminar; Baruch College; Indiana University; University of Texas at Dallas; Northwestern University; University of Florida; University of Rochester; University of Minnesota; University of Utah

2015: Conference on Financial Economics and Accounting (CFEA); Haskell & White Corporate Reporting & Governance Conference; Seoul National University; NYU Stern Corporate Governance Luncheon

2013: Financial Intermediation Research Society (FIRS) Conference

2012: Conference on Financial Economics and Accounting (CFEA); AAA Annual Meeting

ACADEMIC SERVICE

Ad hoc Reviewer:

Asia-Pacific Journal of Financial Studies
Contemporary Accounting Research
European Accounting Review
Finance Research Letters
International Review of Economics and Finance
Journal of Accounting Research
Korean Accounting Review
Management Science
The Accounting Review
AAA Annual Meeting 2013, 2014, 2015, 2016, 2018, 2019, 2022, 2023

FARS Midyear Meeting 2014, 2018, 2020, 2022, 2023
Hawaii Accounting Research Conference 2018, 2019, 2020, 2021, 2023
USC Conference on Emerging Technologies in Accounting and Financial Economics 2019

Conference Discussant:

AAA Annual Meeting 2015, 2016
FARS Midyear Meeting 2023
Hawaii Accounting Research Conference 2023
KAAPA PhD Research Conference 2022
PhD Project – Baruch College Research Symposium 2021, 2022

Faculty Service:

Accounting Department Faculty Recruiting Committee 2022–
Accounting Department Ph.D. Committee 2021–
Accounting Department Workshop Organizer 2019–2020
Ph.D. Dissertation Committee Co-Chair for Lu Tong, Baruch College (ongoing)
Ph.D. Dissertation Committee for Wonsuk Ha, Seoul National University 2020
Ph.D. Dissertation Committee for Sunqian Ren, Baruch College 2019
Committee on Ceremonial Occasions, Baruch College 2018–2022

TEACHING EXPERIENCE

Empirical Research Methods (doctoral)
Baruch College (Fall 2022)

Intermediate Financial Accounting (graduate)
Baruch College (Spring 2021–)

Financial Accounting II (undergraduate)
Baruch College (Spring 2017–2021, Spring 2023–)
Awarded Curriculum Innovation Award for incorporating Data Analytics into the course

Principles of Financial Accounting (undergraduate)
New York University (Summer 2014)
Awarded letter of commendation for teaching excellence

HONORS AND AWARDS

FARS Excellence in Reviewing Award	2022
Zicklin School of Business Award for Teaching Excellence	May 2021
Curriculum Innovation Award	Dec 2020
Irving Weinstein Distinguished Scholar	2020–2021
2019 Conference on Asia-Pacific Financial Markets Outstanding Paper Award	Dec 2019
Irving Weinstein Distinguished Scholar	2019–2020
Curriculum Innovation Award	Jun 2019
FARS Excellence in Reviewing Award	2019
Eugene M. Lang Junior Faculty Research Fellowship	2019–2020
PSC-CUNY Research Grant	2017–2020, 2021
2017 FMA Asia-Pacific Conference Best Paper Award	May 2017
Deloitte Foundation Doctoral Fellowship	2015–2016

Marcus Nadler Fellowship, New York University	2015–2016
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellow	Jun 2015
Doctoral Fellowship, Samsung Scholarship	2011–2015
Doctoral Scholarship, Korea Foundation for Advanced Studies (declined)	2009–2010
Undergraduate Fellowship, Korea Foundation for Advanced Studies	2007–2009