

## SEHWA KIM

Columbia Business School  
Henry R. Kravis Hall Room 1133  
665 W 130<sup>th</sup> St  
New York, NY 10027  
Email: [sk4663@columbia.edu](mailto:sk4663@columbia.edu)

### EMPLOYMENT

---

<b>Graduate School of Business, Columbia University</b>	New York, NY
Assistant Professor, Accounting Division	2019 – present

### EDUCATION

---

<b>University of Chicago, Booth School of Business</b>	Chicago, IL
Ph.D. in Business (Accounting) and MBA	2019
<b>University of Chicago</b>	Chicago, IL
MS in Statistics	2014
<b>Seoul National University</b>	Seoul, Korea
Bachelor of Business Administration	2010

### RESEARCH

#### Published Papers

1. Economic Consequences of the AOCI Filter Removal for Advanced Approaches Banks (with Seil Kim and Stephen G. Ryan)
  - *The Accounting Review*, November 2019, Vol. 94, No. 6, pp. 309–335
2. Delays in Banks' Loan Loss Provisioning and Economic Downturns: Evidence from the U.S. Housing Market
  - *Journal of Accounting Research*, June 2022, Vol 60, No. 3, pp. 711–754
  - Dissertation committee: Philip G. Berger (chair), John D. Gallemore, Christian Leuz, Valeri Nikolaev
  - Featured in [Ideas at Work - Columbia Business School](#)
3. Fragmented Securities Regulation, Information-Processing Costs, and Insider Trading (with Seil Kim)
  - *Management Science*, September 2023, Online
  - Featured in [CLS Blue Sky Blog](#) and [Business Scholarship Podcast](#)

#### Working Papers

1. Current Expected Credit Losses (CECL) Standard and Banks' Information Production (with Seil Kim, Anya Kleymenova, and Rongchen Li)
  - Revise and Resubmit, *The Accounting Review*
  - Invited to the Accounting for an Ever-Changing World conference by FASB/IASB/TAR
2. Managerial and Investor Responses to Changes in Fair Value Accounting for Equity Securities (with Seil Kim, Carol Marquardt, and Dongoh Shin)
  - Revise and Resubmit, *Contemporary Accounting Research*
3. Accounting Rule-Driven Regulatory Capital Management and its Real Effects for U.S. Life Insurers (with Qingkai Dong and Stephen G. Ryan)

- 
4. Heterogeneity in the Financial-Reporting Effects of ASC 606 Adoptions: Evidence from an Industry-Focused Approach (with Diana Choi and Xue Wang)
  5. Banks' Motivations for Designating Securities as Held to Maturity (with Seil Kim and Stephen G. Ryan)
  6. Interest Rate Beta, Firm Growth, and Stock Return (with Doron Nissim and Min Jun Song)

### Book Chapters

1. *SVB and Beyond: The Banking Stress of 2023*, Edited by Viral V. Acharya, Matthew P. Richardson, Kermit L. Schoenholtz, and Bruce Tuckman, NYU Stern School of Business, July 2023.
  - Chapter 7: Expanding Mark-to-Market Accounting for Banks' Debt Investment Securities and Regulatory Capital (with Seil Kim and Stephen G. Ryan)
  - Available on [Amazon](#), also as [CEPR Rapid Response Economics Report](#), August 2023.

### TEACHING

---

#### Columbia Business School

Financial Accounting Since 2020  
 Instructor, MBA course

Accounting for Financial Institutions Since 2021  
 Instructor, Ph.D. course

#### University of Chicago, Booth School of Business

Financial Statement Analysis Autumn 2015, Autumn 2016,  
Autumn 2017, Winter 2017  
 Teaching Assistant, MBA course

Cost Analysis and Internal Controls Spring 2017  
 Teaching Assistant, MBA course

Financial Accounting Summer 2015  
 Teaching Assistant, MBA course

### INVITED PRESENTATIONS

---

CBS Junior Conference, The Ohio State University, Seoul National University, KAAPA  
 Ph.D. Conference 2023

FARS Midyear Meeting, Corporate Governance and Executive Compensation Research  
 Series, Wharton School of the University of Pennsylvania, Accounting for an Ever-Changing  
 World conference by FASB/IASB/TAR, HKUST Accounting Research Symposium 2022

Northwestern University, University of California, Los Angeles, Korean American  
 Accounting Professors Association Webinar, University of Mannheim, London Business  
 School 2021

St. Louis Fed and Indiana University Workshop 2020

Rice University, University of California at Berkeley, University of North Carolina,  
 Massachusetts Institute of Technology, Tulane University, Columbia University, Harvard  
 University, 32nd Annual Accounting Research Conference in memory of Nicholas Dopuch,  
 Burton Accounting Conference 2019

---

Annual Conference on Financial Economics and Accounting, Carnegie Mellon Accounting Mini-Conference Emerging Scholars Session, American Accounting Association Annual Meeting, Accounting Ph.D. Rookie Recruiting and Research Camp	2018
---	------

American Accounting Association Annual Meeting, Transatlantic Doctoral Conference at London Business School	2017
---	------

---

### HONORS & AWARDS

Financial Accounting and Reporting Section Excellence in Reviewing Award	2022
Excellence in Refereeing for the <i>Journal of Accounting Research</i>	2021, 2022
Sanford J. Grossman Fellowship	2018 – 2019
Kwanjeong Educational Foundation Scholarship	2014 – 2019
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellow	2018
Katherine Dusak Miller Ph.D. Fellowship	2017 – 2018
Booth School of Business Doctoral Student Fellowship	2014 – 2017
Samsung Scholarship	2012 – 2014
Korean Foundation for Advanced Studies Scholarship	2007 – 2009
Mirae Asset Overseas Exchange Scholarship	2008

---

### WORK EXPERIENCE & MILITARY SERVICE

<b>Korea Development Bank</b>	Seoul, Korea
Loan Officer and Relation Manager, Corporate Finance Team	2010 – 2012

<b>Mirae Asset Securities Hong Kong</b>	Hong Kong
Summer Intern, Global Research Center	2009

<b>35<sup>th</sup> Air Defense Artillery Brigade</b>	Osan, Korea
Paralegal, Korean Augmentation to the United States Army	2004 – 2006

---

### ACADEMIC SERVICE

Review for Journals:	Asia-Pacific Journal of Financial Studies; Contemporary Accounting Research; Journal of Accounting and Economics; Journal of Accounting Research; Journal of Banking and Finance; Journal of Financial Reporting; Journal of Money, Credit and Banking; Management Science; Review of Accounting Studies; The Accounting Review
----------------------	---

Review for Conferences:	European Accounting Association Annual Congress; Hawai'i Accounting Research Conference; Financial Accounting and Reporting Section (FARS) Midyear Meeting
-------------------------	--

Columbia University:	Organizing Accounting Seminar Series (2020 – 2021) Organizing Burton Conference (2021)
----------------------	---

---

### OUTSIDE ACTIVITIES (REQUIRED CONFLICT OF INTEREST DISCLOSURE)

None