

SEHWA KIM

Columbia Business School
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EMPLOYMENT

Columbia Business School, Columbia University	New York, NY
Associate Professor (w/o tenure), Accounting Division	2026 – Present
Assistant Professor, Accounting Division	2019 – 2026

EDUCATION

University of Chicago, Booth School of Business	Chicago, IL
Ph.D. in Business (Accounting) and MBA	2019
University of Chicago	Chicago, IL
MS in Statistics	2014
Seoul National University	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. Gallemler, Christian Leuz, Valeri Nikolaev
3. Fragmented Securities Regulation, Information-Processing Costs, and Insider Trading (with Seil Kim)
 - *Management Science*, July 2024, Vol 70, No. 7, pp. 4167–4952
 - Featured in [CLS Blue Sky Blog](#), [Business Scholarship Podcast](#), [XBRL US](#), and [Truth in Accounting](#)
4. Banks' Motivations for Designating Securities as Held to Maturity (with Seil Kim and Stephen G. Ryan)
 - *The Accounting Review*, July 2025, Vol 100, No. 4, pp. 303–330
 - Featured in [CBS Insights](#), [Forbes](#), and [The Voice of Corporate Governance Podcast](#)
 - Cited in [OCC/FRB/FDIC Proposed Rule on Regulatory Capital Rules](#)
5. Managerial Responses to Changes in Fair Value Accounting for Equity Securities (with Seil Kim, Carol Marquardt, and Dongoh Shin)
 - *Contemporary Accounting Research*, December 2025, Vol 42, No. 4, pp. 2221–3022

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6. Current Expected Credit Losses (CECL) Standard and Banks' Information Production (with Seil Kim, Anya Kleymenova, and Rongchen Li)
 - *The Accounting Review*, May 2026, Vol 101, No. 3, pp. 493–526
 - Invited to the Accounting for an Ever-Changing World conference by FASB/IASB/TAR
 7. Insider Trading After the 2022 Rule 10b5-1 Amendment (with Seil Kim and Shiva Rajgopal)
 - *Journal of Accounting and Economics*, Accepted
 - Featured in [CRA Insights](#) and [CLS Blue Sky Blog](#)

Working Papers

1. Accounting Rule-Driven Regulatory Capital Management and its Real Effects for U.S. Life Insurers (with Qingkai Dong and Stephen G. Ryan)
 - Revise and Resubmit
2. Interest Rate Sensitivity, Firm Growth, and Stock Return (with Doron Nissim and Min Jun Song)
 - Revise and Resubmit
3. Heterogeneous Effects of ASC 606 on Financial-Statement Comparability: Evidence from an Industry-focused Approach (with Diana Choi and Xue Wang)
 - Revise and Resubmit
4. Loan Loss Predictability from Macroeconomic Factors (with Siyu Bie, Jingyu He, and Yao Lu)
 - Revise and Resubmit
5. Customer-Facing Technologies and Banks' Macroeconomic Information Production (with Wilbur Chen, Jung Koo Kang, and Ling Lin)

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 Instructor, MBA course	Since 2020
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Accounting Research on Financial Institutions Instructor, Ph.D. course	Since 2021
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INVITED PRESENTATIONS AND DISCUSSIONS

Hawai'i Accounting Research Conference, Financial Accounting and Reporting Section, Manhattan University, Debt Markets Conference at Kellogg, Singapore Management University, European Accounting Association Annual Congress, The Mediterranean Accounting Conference, Bocconi Accounting Symposium, Rotman Accounting	2026
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Conference (Scheduled), London School of Economics and Political Science (Scheduled)	
Temple University, NYU Four-School Accounting Research Conference, Chicago Booth Banking Workshop, Baruch College – CUNY, Fighting a Financial Crisis Conference at Yale, ESMT Junior Accounting Conference, City University of Hong Kong, Columbia Burton Conference, KAAPA Ph.D. Conference	2025
Accounting Design Project Workshop, Yonsei University, Humboldt University of Berlin, KAA Summer International Conference & Joint Conference, KU-KAIST Accounting Research Seminar, Fox and Haskayne Accounting Conference	2024
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

FARS Midyear Meeting Outstanding Discussion Award	2026
Dean's Award for Teaching Excellence	2024
Financial Accounting and Reporting Section Excellence in Reviewing Award	2022
Excellence in Refereeing for the <i>Journal of Accounting Research</i>	2021 – 2024
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
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WORK EXPERIENCE & MILITARY SERVICE

Korea Development Bank	Seoul, Korea
Loan Officer and Relationship Manager, Corporate Finance Team	2010 – 2012

Mirae Asset Securities Hong Kong	Hong Kong
Summer Intern, Global Research Center	2009

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

ACADEMIC SERVICE

Review for Journals:	Accounting Horizons, Asia-Pacific Journal of Financial Studies; Contemporary Accounting Research; European Accounting Review; 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
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Review for Conferences:	American Accounting Association (AAA) Annual Meeting; European Accounting Association Annual Congress; Hawai'i Accounting Research Conference; Financial Accounting and Reporting Section (FARS) Midyear Meeting
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Conferences:	Track chair for AAA Global Connect (2026)
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Columbia University:	Organizing Accounting Seminar Series (2020 – 2021) Organizing Burton Conference (2021, 2026) Organizing Junior Accounting Faculty Conference (2024 – 2025)
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OUTSIDE ACTIVITIES (REQUIRED CONFLICT OF INTEREST DISCLOSURE)

None