

Bong Hwan Kim

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Seoul National University
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ACADEMIC POSITIONS

Seoul National University, Graduate School of Public Administration Professor	2019 – Present
Seoul National University, Graduate School of Public Administration Associate Dean for Academic Affairs	2021 – 2022
Seoul National University, Graduate School of Public Administration Associate Professor	2014 – 2019
Seoul National University, Graduate School of Public Administration Assistant Professor	2012 – 2014
American University, Kogod School of Business, Washington DC, USA Assistant Professor	2010 – 2012

EDUCATION

PhD in Business Administration (Accounting), Washington University in St. Louis, Olin Business School, 2010

Master of Business Administration, University of Michigan, Ross School of Business, 2000

Bachelor of Economics, Seoul National University, College of Social Sciences, 1992

PUBLISHED PAPERS

Jung, H., & Kim, B. H. 2024. **Electoral Cycles in Fiscal Rules: International Empirical Evidence**. *CESifo Economic Studies*, ifae019

Jung, S. M., & Kim, B. H. 2024. **Is participatory budgeting a driving force behind excessive social welfare spending?** *Public Management Review*

Yun, J. J., Kim, B., Zhao, X., Jeong, E., & Ahn, J., 2024. **Open Innovation Signals: Exploring the Financial Data with Patents.** *Science, Technology and Society*.

Jung, H., & Kim, B. H. 2022. **Foreign residents and local public expenditure: evidence from South Korea.** *Journal of the Asia Pacific Economy*

Kim, B., Ahn, J., Jung, H., 2021. **Does longer deliberation by the legislature increase the efficiency of the government budget?** *Public Money & Management*

Jung, H., Kim, B., 2021. **Fiscal Rules and Income Inequality: The Case of OECD Countries.** *Public Finance Analysis* 77(2): 197-224.

Frankel, R., Kim, B., Martin, X., Tao, M. 2020. **Bank Monitoring and Financial Reporting Quality: The Case of Accounts-Receivable-Based Loans,** *Contemporary Accounting Research* 37(4): 2120-2144.

Baik, B., Han, S., Kim, B., Oh, S., 2020. **Financial reporting quality of privately held firms: evidence from private corporations versus limited companies.** *Asia-Pacific Journal of Accounting & Economics*, pp.1-24.

Kim, B., 2020. **Budgetary responses to COVID-19: the case of South Korea.** *Journal of Public Budgeting, Accounting & Financial Management* 32(5): 939-947.

Kim, B. 2020. **Debt Covenant Slack and Ex-Post Conditional Accounting Conservatism,** *Accounting and Business Research* 50(2): 111-134

Kim, B, Hong, S., 2019. **Political Change and Turnovers: How Do Political Principals Consider Organizational, Individual, and Performance Information,** *Public Choice* 181(3-4): 291-308.

Kim, B. 2019. **The President and Asymmetric Use of Information,** *Applied Economics Letters* 26(14): 291-308.

Kim, B. 2018. **Is Narcissism Sustainable in CEO Leadership of State-Owned Enterprises?,** *Sustainability* 10(7): 1-13.

Kim, B. 2018. **The Costs of Debt Contracts and the Repeated Use of Debt Covenants,** *Asia-Pacific Journal of Financial Studies* 2018(7): 858-880.

Gormley, T., Kim, B., Martin, X. 2012. **Do Firms Adjust Their Timely Loss Recognition in Response to Changes in the Banking Industry?,** *Journal of Accounting Research* 50: 159-196.

Kim, B. 2011. **Asymmetric Timeliness and Delayed Recognition of Bad news,** *The Korean Journal of Policy Studies* 26: 189-211.

Kim, B., Pevzner, M. 2010. **Conditional Accounting Conservatism and Future Negative Surprises: An Empirical Investigation**, *Journal of Accounting and Public Policy* 29: 311-329.

PUBLISHED PAPERS (in Korean)

Kim, B., Jung, H., and Choi, G., 2024. **Political Aspects of Preliminary Feasibility Study: In Which Process and how does it Work?**, *Korean Journal of Public Finance*, 17(2): 35-67

Kim, B., & Ryu, D., 2023. **Measures to improve the performance evaluation system using the government's accrual accounting system**, *Government Accounting Research* , 21 (2), 91-125.

Kim, B., & Jeon, Y., 2023. **Plan to introduce financial risk management report**, *Government Accounting Research* , 21 (2), 33-59.

Kim, B., Choi, G., 2022. **A Study of Political Ideology and Preliminary Feasibility Analysis Exemption**, *Korean Journal of Public Administration* 60(3): 77-100.

Kim, B., Lee, H., 2022. **A Study on the Relationship between Basic Local Government's Fiscal Slack and Emergency Expenditure on COVID-19**, *Korean Public Administration Review* 56(4): 95-123.

Kim, B., Jeon, Y., 2021. **Reviewer Characteristics and Accounting Quality of Local Government Financial Statements**, *Journal of Public Audit and Inspection Review* 37: 37-59.

Kim, B., Hwang, S., 2021. **Examination of Public Sector Accounting Auditing in the Intelligent Information Society**, *Journal of Public Audit and Inspection Review* 36: 31-57.

Ahn, J., Kim, B., 2021. **Effects of Budget Implementation Period on Unused Budget**, *Korean Journal of Public Finance* 14(2): 109-138.

Kim, B., Jeon, Y., 2021. Policy Compliance by Central Administrative Agencies : The Policy of Relocation to Sejong City, *Korean Journal of Public Administration* 59(1): 29-50.

Kim, B., Ahn, J., Lee, K. 2020. **Budget Review Period, Unused Budget and Rationality**, *Korean Journal of Public Finance*. 13(1): 121-153.

Kim, B., Ahn, J. 2020. **A Study on Public Pension Accounting focusing on the applicability of IPSAS 42**, *Korean Accounting Journal*. 29(2): 1-21.

Kim, B., Lee, D., 2020. **A Study of the Introduction of Accrual Accounting on Local Governments**, *Korean Journal of Public Finance* 58(1): 139-162.

- Jeong, S., Kim, B., 2019. **The Introduction of Semi-annual Financial Statements in the Korean Government**, *the Korean Association for Comparative Government* 23(1): 137-158
- Kim, B., Lee, K., 2019. **Unused Budget and Efficiency of Budgeting Process**, *The Korean Association of Public Finance* 12(1): 27-53
- Kim, B., Lee, K., 2018. **Relationship between Human Resource Department Size and Job Satisfaction in State-Owned Organizations**, *Korean Journal of Public Administration* 56(2): 135-157.
- Kim, B., Ha, W., 2018. **A Study on the Unification of Accounting Standards in the Public Sector**, *Korean Accounting Journal* 27(5): 101-134.
- Kim, B., Lee, J., and Han, S. 2018. **Effect of Employee Retirement Benefit Protection Policy: In light of Institutional Theory**, *The Korea Association for Policy Studies* 27(4): 165-194.
- Kim, B. 2018. **The effect of CEO's Narcissism on Performance of State-Owned Enterprises?**, *Korean Public Personnel Administration Review* 17(1): 85-102.
- Kim, B., Lee, J., 2017. **Estimating the Impact of Expanding Pension Reform on Curtailing Welfare Expenditures**, *Korean Journal of Public Administration* 55(3): 117-139.
- Kim, B., Hur, Y., 2016. **Research on Accrual Budgeting as a Tool to Manage Government Debt**, *Journal of Taxation and Accounting* 17(1): 247-268.
- Kim, B., Han, S., 2016. **Has the Accuracy of Government Financial Statements Improved? An Evaluation on Accounting Errors**, *Korean Accounting Journal* 25(5): 169-208.
- Kim, B., Jun, S., 2015. **The Determinants of Local Public Enterprises' Bonds Yield: the Role of Firm-Specific Risk Indicators**, *The Korean Journal of Local Government Studies* 19(3): 269-290.
- Kim, B., Jun, S., 2015. **Analysis of existing Financial Indicators of the Korean Government and Suggestion of New Financial Indicators**, *Korean Public Administration Review* 49(1): 59-88.
- Kim, B., Lee, J., Park, S., and Shin, K. 2015. **Rethinking Pension Reform in Korea: Increasing the Role of Private Pension System**, *The Korea Association for Policy Studies* 24(2): 289-308.
- Kim, B., Jun, S., 2014. **An Empirical Analysis of the Determinants of Issuance of Local Public Enterprise Bonds**, *Korean Accounting Journal* 23(1): 91-119.

Kim, B., Choi, Y., 2014. **Analysis of the Difference between Local Government Accounting Standards and Central Government Accounting Standards**, *The Korean Journal of Local Government Studies* 18(3): 1-22.

Kim, B., Choi, Y., 2013. **Has Cost Allocation in the Statements of Operations of Governments Improved? A Focus on the Non Distributable Expenses**, *Korean Journal of Accounting Research* 18(4): 303-325.

Kim, B. 2013. **Analysis on the Difference in Allowance for Doubtful Accounts among Government Agencies**, *Korean Journal of Public Finance* 6(3): 31-60.

Kim, B. 2013. **Analysis on the Difference in Allowance for Doubtful Accounts of Tax Receivables among Local Government**, *Korean Public Administration Review* 47(4): 213-230.

Kim, B. 2013. **Evaluating Industry-Oriented Land Development Policy: The Cases of the Provincial Economic Zone Development Project and the Free Economic Zone Project**, *Korean Journal of Public Administration* 51(1): 123-151.

BOOKS

Kim, B et al. 2018. **Public Management in Korea: Performance Evaluation and Public Institutions**. *Routledge: UK*.

Kim, B et al. 2017. **Performance Management in the Public Sector**. *Moonwoosa: South Korea*.

Kim, B et al. 2015. **Case Studies of Korean Public Administration and Policy: Achievements and Lesson**. *Daeyoung Co: South Korea*.

WORKING PAPERS

“Trust and Disclosure Transparency in Financial Reporting of Government Agencies” with Kristian Allee, Bok Baik and Seung Youb Han

“Debt Contracting and Real Earnings Management” with Ling Lei Lisic and Mikhail Pevzner

WORK EXPERIENCE

Seoul Metropolitan Government, Seoul, Korea, 2006
Director, International Finance Hub Division

Dow Chemical Korea, Seoul, Korea, 2002 – 2005

Financial Operations & Planning Manager, Treasury

Asia Acetyls Co. (Joint Venture among Dow, BP and Samsung), Seoul, Korea, 2004 – 2005
Controller

International Fund for Agricultural Development (United Nations), Rome, Italy, 1997
Analyst

Ministry of Agriculture & Forestry, Gwachon, Korea, 1993 – 2001
Deputy Director, Economic Evaluation Division

PROFESSIONAL CERTIFICATION

Chartered Financial Analyst, CFA Institute, 2004

TEACHING EXPERIENCE

Government Accounting, Graduate course at Seoul National University, 2012 – current
Corporate & Government Accounting, Graduate Course at Seoul National University, 2012 – Current

Regulation of Financial Markets, Graduate Course at Seoul National University, 2015 – Current

Public Budgeting and Financial Management, Undergraduate course at Seoul National University, 2013

Introductory Financial Accounting, Undergraduate course at American University, 2010 – 2011

SERVICE

Member, Accounting Policy Committee, Financial Services Commission of Korea 2021-2023

Member, Advisory Committee to the Board of Audit and Inspection of Korea (equivalent to Government Accountability Office in U.S.) 2022-2024

President, The Korean Association for Government Accounting 2021

Editor, The Korean Government Accounting Review 2019 – 2020

Member, National Accounting Standards Committee, Korea 2013 – 2017, 2019 – 2023

Ad Hoc Reviewer, Contemporary Accounting Research, AAA Annual Meeting, AAA Financial Accounting and Reporting Section

AWARDS and HONORS

The Republic of Korea Presidential Commendation, 2023 Accounting Day

Minister's Award Financial Services Commission of Korea, 20019

Hubert C. Moog Scholar Washington University in St. Louis, 2007-2008

Doctoral Fellowship Washington University in St. Louis, 2006-2010

Successful Candidate of Senior Government Officer Entrance Exam, 1992

College of Business Alumni Association Scholarship, 1990-1991

Student Representative of Korea to China, 1989

College of Social Science Scholarship, 1988-1989