

**Mindy (Hyo Jung) Kim**  
Curriculum Vitae

**CONTACT INFORMATION**

---

University of Arizona  
Eller College of Management  
P.O. Box 210108  
McClelland Hall 301  
Tucson, AZ 85721-0108

Work: 520-621-3743  
Cell: 347-967-8342  
Fax: 520-621-3742  
Email: [mindykim@email.arizona.edu](mailto:mindykim@email.arizona.edu)

**EDUCATION**

---

**The University of Arizona, Eller College of Management, Tucson, AZ**

- Ph.D. in Management (Major: Accounting; Minor: Finance) [Anticipated 2016]

**The University of Illinois at Urbana-Champaign, IL**

- Master of Science in Accountancy

**Yonsei University, Seoul, South Korea**

- Master in Business Administration – Accounting
- Bachelors of Business Administration, Bachelors of Library and Information Science

**RESEARCH**

---

**Interests:**

1. Auditor-client relationships
2. Information transfer among companies and information intermediaries
3. Role of individual executives in corporate governance

**Working Papers:**

- “Impact of Managerial Overconfidence and Ability on Auditor Going-Concern Decisions and Auditor Switch” (Dissertation)

*Presented at:*

*University of Arizona, Tucson, AZ. September 2015*

*AAA West Regional Meeting, Doctoral Student Faculty Interchange, Coronado, CA. April 2015*

**Abstract:** I examine the influence of managerial overconfidence and ability on 1) auditors’ decision to issue a going concern opinion and 2) client management’s decision to dismiss the auditor. When there is substantial doubt about the entity’s ability to continue as a going concern for a reasonable period of time, auditing standards prescribe that auditors obtain information about client management’s remedy plans and evaluate them. I hypothesize and find that auditors conclude that the company is less like to continue as a going concern in the presence of overconfident management. I also provide evidence that managerial ability mitigates the association between managerial overconfidence and the likelihood of a going concern opinion. Additionally, I show that auditors are more likely to be dismissed after issuance of a going concern opinion when the client company has overconfident management, consistent with the

prediction that overconfidence increases conflicts between management and their auditor. Finally, comparing the tenure of the CEO and the audit committee, I find that the association between managerial overconfidence and auditor dismissal is stronger when the CEO is more powerful than the audit committee.

- “Auditor Influence over their Clients’ Hiring of Executives” with Andrew Finley, Phillip Lamoreaux and Clive Lennox (Preparing for journal submission)  
*Presented at:*  
*AAA Annual Meeting, Atlanta, GA. August 2014.*  
*University of Arizona, Tucson, AZ. November 2013*

#### **Work in Process:**

- Project examining how CEO’s sudden departure influences a company’s investment decisions with Remington Curtis (University of Arizona)
- Project examining how auditors respond to consequences of going concern opinions with Paul Michas and Frank Murphy (University of Arizona)
- Project examining how the relationship between a bank and a borrower affects debt contracting with Jeff Yu (University of Arizona)
- Project examining determinants and consequences of CFO’s external directorship with Sarah Shaikh (University of Washington)

#### **CONFERENCE PARTICIPATION AND SERVICE**

---

##### **2015**

AAA Annual Meeting (Reviewer and Discussant)  
West Regional Meeting, Doctoral Student Faculty Interchange (Presenter)  
AAA Auditing Midyear Meeting (Reviewer and Participant)  
AAA Auditing Midyear Meeting Doctoral Consortium (Participant)  
University of Arizona and Arizona State University Joint Research Conference (Participant)

##### **2014**

AAA Annual Meeting. Atlanta, GA (Reviewer, Discussant, and Presented by co-author)  
AAA Auditing Midyear Meeting (Reviewer and Participant)  
AAA Auditing Midyear Meeting Doctoral Consortium (Participant)  
University of Arizona and Arizona State University Joint Research Conference (Participant)

##### **2013**

AAA Annual Meeting (Participant)

**TEACHING EXPERIENCE**

---

**Interests:** auditing and financial accounting at either the undergraduate or graduate level

**Instructor:**

SAS Training “Boot Camp”. Summer 2015

Honors Thesis, ACCT 498H. Fall 2014

Rating: 5.0/5.0

Intermediate Financial Accounting, ACCT 500A. Summer 2013

Rating: 4.1/5.0

Introduction to Financial Accounting, ACCT 200. Summer 2012

Rating: 3.9/5.0

**Teaching Assistant:**

Principles of Auditing, ACCT 531. Spring 2012 and Fall 2012

Intermediate Financial Accounting, ACCT 500C. Fall 2011

Intermediate Accounting for Business Administration Majors, ACCT 500E. Fall 2011

**PROFESSIONAL EXPERIENCE AND CERTIFICATION**

---

**Deloitte and Touche, LLP**

Audit Senior, New York, NY, United States

September 2008 – July 2011

**Certified Public Accountant** (currently inactive)

New York, NY, United States

**REFERENCES**

---

**Dan Dhaliwal**

Accounting Department Head  
Frances McClelland Endowed Chair  
Eller College of Management  
University of Arizona  
McClelland Hall  
P.O. Box 210108  
Tucson, AZ 85721-0108  
Phone: (520) 621-2366  
Email: [dhaliwal@eller.arizona.edu](mailto:dhaliwal@eller.arizona.edu)

**Jayanthi Sunder**

Associate Professor of Accounting  
Eller College of Management  
University of Arizona  
McClelland Hall  
P.O. Box 210108  
Tucson, AZ 85721-0108  
Phone: (520) 621-8489  
Email: [jyanthisunder@eller.arizona.edu](mailto:jyanthisunder@eller.arizona.edu)

**Shyam Sunder**

Associate Professor of Accounting  
Eller Fellow  
Eller College of Management  
University of Arizona  
McClelland Hall  
P.O. Box 210108  
Tucson, AZ 85721-0108  
Phone: (520) 621-4830  
Email: [shyamvsunder@eller.arizona.edu](mailto:shyamvsunder@eller.arizona.edu)

**Paul Michas**

Assistant Professor of Accounting  
Eller College of Management  
University of Arizona  
McClelland Hall  
P.O. Box 210108  
Tucson, AZ 85721-0108  
Phone: (520) 621-5517  
Email: [paulmichas@eller.arizona.edu](mailto:paulmichas@eller.arizona.edu)