

VITA

Kwangsoo Kevin Lim

EDUCATION

Ph. D.: Krannert Graduate School of Management, Purdue University, 1994
M.B.A.: Krannert Graduate School of Management, Purdue University, 1987
M.E.: Graduate School, Seoul National University, Korea, 1984
B.E.: School of Engineering, Seoul National University, 1982

ACADEMIC APPOINTMENT

2018 - Associate Professor, Baker School of Business, the Citadel
2011 - 2018 Associate Professor, School of Business, Central Connecticut State University
2008 Summer Visiting Professor, School of Business, Linyi University, China
2005 - 2011 Associate Professor, School of Education and Professional Studies, Eastern Connecticut State University
2002 - 2005 Associate Professor, College of Business, Bloomsburg University
2001 - 2002 Visiting Professor, Krannert Graduate School of Management, Purdue University
1995 - 2002 Assistant Professor, School of Management, Hallym University, Korea
1988 - 1993 Graduate Research and Teaching Assistant, Krannert Graduate School of Management, Purdue University
1982 - 1983 Graduate Research and Teaching Assistant, Graduate School, Seoul National University, Korea

PROFESSIONAL MEMBERSHIP

American Accounting Association
Institute of Management Accountant
Korean Accounting Association
Korean Securities Association

Korean-American Accounting Professors Association
Beta Gamma Sigma

PROFESSIONAL TRAINING

Sustainability, ESG, and Accounting, American Accounting Association, 2024
Intensive Data and Analytics Workshop, American Accounting Association, 2022
XBRL Teaching Workshop, American Accounting Association, 2005
REA Modeling Teaching Workshop, American Accounting Association, 2003

AWARDS AND HONORS

American Accounting Association, Doctoral Consortium Fellow, 1990
Research Grant, Hallym Research Foundation, 1995 & 1999
Research Grant, Bloomsburg University, 2002
Cabell's Best Papers Award, Academy of Business Research Conference, 2011
Silver Award, School of Business, Central Connecticut State University, 2012
Excellence in Teaching Award, Baker School of Business, 2021

PEER-REVIEWED PUBLICATION

“Enhancing Customer Valence and Engagement for Captain’s Comics and Toys” James Bezjian, Susan Wright, Benjamin P Dean, and Kwangsoo Lim., *Journal of Business Cases and Applications*, Page 1-13, Vol 38, 2023

“The Effect of Regional Differences on the Value-Relevance Proposition for Intangible Assets” Kwangsoo Lim and Wesley Jones., *International Journal of Finance and Banking Studies*, Page 89-94, Vol 11, No 4, 2023.

“Pro-Cyclicality of Provisions for Loan Losses,” *International Journal of Finance and Banking Studies*, Page 14-20, Vol 11, No 3, 2022

“The Interaction between Dividend Policy and Leverage Policy around the 2008 Financial Crisis,” Liz Washington Arnold and Kwangsoo Lim, *European Journal of Finance and Banking Research*, Page 29-37, Vol 8, No 8, 2018

“The Role of Subordinated Bonds on Bank Regulation,” *European Journal of Finance and Banking Research*, Vol 6, No 6, 2016

“The Shift of a Dividend Policy and a Leverage Policy during the 2008 Financial Crisis,” *International Journal of Finance and Banking Studies*, Page 9-14, Vol 5, No 6, 2016

“Value-Relevance of Bank Regulatory Capital, Accounting Capital, and Market Capital at the Time of Financial Distress,” *Journal of Global Business Development*, Page 30-37, Volume 4, No 1, 2012

“Value-Relevance of SFAS 157 on Commercial Banks’ Return during the Financial Crisis,” Kwangsoo Lim and Mary McCarthy, *Journal of Applied Financial Research*, Page 72-82, Vol 1, March 2012

“Why Do Firms Buy Back Their Own Shares?” *International Academy of Business and Technology*, May 2006

“Share Repurchases and Agency Cost” *Korean Management Review*, Vol. 10 December 1997

MANUSCRIPT IN PREPARATION FOR SUBMISSION

“Is it the Pandemic or the CECL that prevailed in 2020 and 2021?” Wesley Jones, Kwangsoo Lim, and Susan Wright

PUBLICATIONS

“Research on Consumer Behavior on the Usage of Mobile Telecommunication” with Yonghwan Byun, *Research Monograph for the Ministry of Information and Telecommunication*, March 2000

Korean Translation of “The Essence of Competitive Strategy” by David Faulkner and Cliff Bowman, 1997

“A Crisis in Military Pension System and Evaluations of Proposed Solutions” with Sunhee Lee, *Defense Policy*, July 1996

PRESENTATIONS AND PROCEEDINGS

“The Value Relevance of Provisions for Loan Losses” *Academy of Business Research International Conference at Boca Raton, FL*, November 2021

“How Did Banks Change Provisions for Loan Losses after the 2008 Financial Crisis?” *Academy of Business Research International Conference via Zoom*, March 2020

“The Interaction between Payout Policy and Leverage Policy around the 2008 Financial Crisis” *Academy of Business Research International Conference at Boca Raton, FL*, November 2018

“Effectiveness of the Bond Market on Bank Regulation during the 2008 Financial Crisis” *Academy of Business Research International Conference at Atlantic City, NJ*, September 2016

“How Do Cultural and Social Factors Influence Payout Policies and Leverage Policies?”
Academy of Business Research International Conference at New Orleans, LA, March 2016

“Payout Policies and Leverage Policies across Countries during the 2008 Financial Crisis” Academy of Business Research International Conference at New Orleans, LA, March 2015

“The Shift of a Dividend and Share Repurchase Policy around the 2008 Financial Crisis”
Academy of Business Research International Conference at New Orleans, LA, March 2013

“Which is the More Effective Enforcer, the Bond Market or the Bank Regulatory Bureaucracy?” Academy of Business Research International Conference at New Orleans, LA, March 2012

“Value-Relevance of Bank Regulatory Capital, Accounting Capital, and Market Capital at the Time of Financial Distress” Proceedings of Global Business Development Institute International Conference at Hilo, HI, December 2011

“Value-Relevance of SFAS 157 on Commercial Banks’ Return during the Financial Crisis” Academy of Business Research International Conference at Las Vegas, NV, November 2011

“The Value Relevance of Intangibles and Information Asymmetry” Proceedings of 10th Connecticut State University Faculty Research Conference, October 2006

“Competitive Advantage and Competitive Strategy of the Kangwon Casino”
Proceedings of Hallym Management Symposium, September 1999

AD HOC REVIEWER

Reviewer for a conference paper for American Accounting Association Southeast Conference, 2019, 2022

Served as an ad hoc reviewer for academic journals on multiple times.

MAJOR ADMINISTRATIVE AND SERVICE RESPONSIBILITIES

Faculty Awards Committee, the Citadel, 2022, 2023, 2024

Faculty Advisor, Beta Alpha Psi Southeast Regional Conference, Atlanta, GA, February 2024

Faculty Advisor, Beta Alpha Psi Southeast Regional Conference, Charlotte, NC, February 2023

Installation of the Beta Alpha Psi Chapter, Xi Tau to the Citadel, September 2022

Undergraduate Curriculum Committee, the Citadel, 2021, 2022, 2023

Undergraduate Curriculum Committee, Baker School of Business, 2021 - 2023

Faculty Standard Committee, Baker School of Business, the Citadel, 2020 - 2024

Graduate Curriculum Committee, Baker School of Business, the Citadel, 2019, 2020

College Transfer Program Committee, Baker School of Business, the Citadel, 2020

Baker Coaching Program Committee, Baker School of Business, the Citadel, 2020

Graduate Curriculum Committee, the Citadel, 2019

Faculty Advisor, Beta Alpha Psi Southwest Regional Conference, New Orleans, LA, February 2020

Faculty Advisor, Beta Alpha Psi Southeast Regional Conference, Jacksonville, FL, February 2019

Faculty Advisor to the Citadel Beta Alpha Psi, 2018 to present

Search Committee for Accounting Faculty, the Citadel, 2019

Search Committee for Entrepreneurship Faculty, the Citadel, 2018

Petitioning Faculty for the Citadel Beta Alpha Psi Chapter, 2018

Service Committee, Baker School of Business, the Citadel, 2018 - 2022

Faculty, CCSU Open House, Fall and Spring Semester, 2012-2016

Faculty Advisor, CCSU Beta Alpha Psi Atlantic Regional Conference, Baltimore, March 2016

Advisor, Petitioning Faculty, CCSU Beta Alpha Psi, 2015, 2016

Advisor, Accounting Society, CCSU, 2013, 2014, 2015, 2016

Senator, University Senate, CCSU, 2015, 2016

Alternate Senator, University Senate, CCSU, 2013, 2014

Search Committee for Accounting Faculty, CCSU, 2011, 2012, 2013

Admission Committee, Master of Accounting, CCSU, 2016

Marshal, Faculty, CCSU Commencement, 2012, 2015, 2016

Review Committee for Accounting Department Bylaw, CCSU, 2015, 2016

Search Committee for Associate Vice President for Finance, ECSU, 2010

Chair, Search Committee for Accounting Faculty, ECSU, 2008, 2009

Search Committee for Business Ethics Faculty, ECSU, 2009

Review Committee for Accounting Program, ECSU, 2008, 2009

Alternate Senator, University Senate, ECSU, 2007

Budget and Resources Committee, ECSU, 2007-09

Search Committee for Accounting Faculty, ECSU, 2007

Search Committee for University Assistant, ECSU, 2007

Search Committee for Director of Financial Aid, ECSU, 2007

Review Committee for Business Administration Department Bylaw, ECSU, 2007

Library Committee, Bloomsburg University, 2005

Search Committee for Information Technology Consultant, Bloomsburg University, 2004

Evaluation Committee for Integrating ERP System into Business Curriculum, Bloomsburg University, 2003

Associate Dean, Graduate School of Business, Hallym University, Korea, 2001

Chair, Department of Business Administration, Hallym University, Korea, 2000

Director, MBA Program, Graduate School of Business, Hallym University, 1996-1999

Student Scholarships and Welfare Program Committee, Hallym University, 1998-2000

Director, Board of Directors, Korean Accounting Association, Korea, 1995-1996