



Won Jung Kim

Position: Assistant Professor of Accounting

Discipline: Accounting

Final Degree, School: University of Utah, PhD in Accounting with a minor in Finance

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Biography

I started my career in accounting with Ernst & Young in Chicago as an auditor after I got my master's degree in accounting from Indiana University. Later, I joined LG electronics Headquarters in Seoul, Korea where I worked on corporate finance, global accounting and consolidation, and internal audit as a manager. Also, I worked for the Korean Accounting Standards Board, the accounting standards setting body in Korea. At the KASB, I formulated/interpreted GAAP, researched IFRS adoption and other contemporary accounting issues, and provided accounting standard education to the general public. I completed my PhD in accounting at the University of Utah, where I started my teaching in accounting.

Areas of Interest

Teaching:

My teaching interests encompass several accounting areas: financial accounting, governmental and not-for-profit accounting, and IFRS.

At the University of Utah, I taught a undergraduate level introductory accounting course (Survey of Accounting) and introductory financial accounting (Principles of Accounting). At CSUS, I am currently teaching Accounting Fundamentals, the first financial accounting course.

Research:

My research spans several accounting topics, including the impact of accounting information on capital markets and the establishment, use, and application of various accounting standards, including IFRS, U.S. GAAP, and governmental accounting standards. I am also interested in the quality of financial information of both governments and firms—its determinants and its real consequences on financial statement users' decisions.

Consulting:

Faculty Scholarship

Working papers:

“Government Accountability and Financial Reporting Systems: Are Two Reporting Models Better than One?” (Based on my Dissertation)

- Presented at the AAA Government and Nonprofit Meeting (March 2019)
- Presented at the AAA Annual Meeting (August 2018)
- Presented at the AAA Doctoral Consortium (June 2017)

“Gross versus Net Presentation of Derivative Financial Instruments”

- Presented at the AAA Western Region Meeting (April 2017)

“Overview of U.S. Governments and Governmental Accounting: A Reference for Academic Research” (with Marlene Plumlee and Stephen Stubben)

- Available at https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3286448
- Under review at *Accounting Horizons*

Work in process:

“How Does the Market Learn about the Success of Corporate Acquisitions? The Role of Voluntary Disclosure, Required Financial Reports, and Financial Analysts” (with Stephen Stubben and Feng Zhang)

“Governmental Budget Volatility Under Accrual Accounting Systems”