Kim M. Shima MAcc, PhD, CPA(Inactive)

Department of Accounting and Finance California State University, East Bay

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CURRICULUM VITAE

Academic Appointments

California State University, East Bay, College of Business and Economics

Associate Professor of Accounting (tenured), 2013 to present Assistant Professor of Accounting, 2007 to 2012

Education

Ph.D. International Business, University of Hawaii at Manoa, 2007

Concentration: Accounting

Dissertation: Two Essays on the Adoption of International Financial Reporting Standards

Master of Accounting, University of Hawaii at Manoa, 2003

Bachelor of Science in Business, California State University at Fresno

Concentration: Accounting

Professional Certifications

Certified Public Accountant (CPA) Status: Inactive

Research Interests

Financial Disclosure and International Reporting Corporate Governance

Publications in Referred Journals

Shima, K., and Yang, D. 2012. Factors Affecting the Adoption of IFRS. *International Journal of Business* 17 (3): 276-298.

- Paananen, M., Renders, A., and K.Shima. 2012. The Amendment of IAS 39: Determinants of Reclassification Behavior and Capital Market Consequences. *Journal of Accounting, Auditing & Finance* 27 (2): 208-235.
- Shima, K., and E. Gordon. 2011. IFRS and the regulatory environment: The case of U.S. investor allocation choice. *Journal of Accounting and Public Policy* 30 (5): 481-500.
- Vu, T., Im, E., and K. Shima. 2008-2009. Education and Productivity in China: New Approach, New Results. *Electronic Journal of ASPAC*.
- Yang, D., Vasarhelyi, M., Liu, C., and K. Shima. 2005. An Empirical Study of Net Asset Disclosure: Inflation Accounting Revisited. International Journal of Business 10 (4): 404-422.
- Yang, D., Liu, C., and K. Shima. 2005. Guidelines for Planning a Multinational Accounting Information System. *The Review of Business Information Systems* 9 (3): 41-46.

Working Papers and Work in Progress

"The Influence of Powerful Stakeholders and Proposed Legislation on a Firm's Environmental Performance/Disclosure/Market Relationship" (with S. Fung)

"Insider Trading and SFAS 159" (with C. Lubwama)

"Management Motivations for SFAS 157 Reclassification and the Capital Market Consequences" (with M. Paananen and A. Renders)

Presented at 2011 European Accounting Association and the 2011 joint AAA International Accounting Section and Financial Reporting Section Conference

"A Comparison between Generally Accepted Accounting Principles of the United States and Japan" (with D.C. Yang)

Teaching Experience

California State University, East Bay, College of Business and Economics

Intermediate Financial Accounting III (required undergraduate Accounting majors)

Spring 2013, Fall 2013, Winter 2014, Spring 2014, Fall 2014, Winter 2015, Spring 2015, Fall 2015, Winter 2016, Spring 2016, Fall 2016

Accounting Ethics and Professional Responsibilities (required graduate Accounting)

Fall 2013, Fall 2014, Fall 2015, Fall 2016

Financial Reporting & IFRS III (required graduate Accounting)

Spring 2014, Spring 2015, Spring 2016

Intermediate Financial Accounting I (required undergraduate Accounting major):

Fall 2007, Winter 2008, Spring 2008, Fall 2008, Spring 2009, Fall 2009, Spring 2010, Fall 2010, Spring 2011, Fall 2011, Winter 2012, Spring 2012, Fall 2012, Winter 2013, Spring 2013, Fall 2013, Winter 2014, Winter 2015, Winter 2016

International Accounting (elective undergraduate Accounting major):

Fall 2008, Spring 2009, Spring 2010, Spring 2011, Winter 2012, Spring 2012, Winter 2013

Accounting Ethics (elective undergraduate Accounting major)

Fall 2010, Fall 2011, Fall 2012, Fall 2014, Spring 2016

Managerial Accounting (required undergraduate)

Winter 2011

University of Hawaii, at Manoa, Shidler College of Business. Teaching Assistant/Instructor. Intro to Financial Accounting

Academic Presentations and Seminars

Improving Retention Rates with "Supplemental Instruction" Course Redesign

Presentation at American Accounting Association, Western Region Meeting, Seattle, WA, May, 2016

The Influence of Powerful Stakeholders and Proposed Legislation on a Firm's Environmental Performance/Disclosure/Market Relationship

Presentation at California State University, East Bay, Seminar series, Hayward, CA, March, 2016

International Accounting Session

Moderator/Discussant at American Accounting Association, Western Region Meeting, San Francisco, CA, April, 2013

Management Motivations for SFAS 157 Reclassification and the Capital Market Consequences
Presentation at American Accounting Association, Annual Meeting, Denver, CO, August, 2011
Presentation at European Accounting Association, Annual Congress, Rome, Italy, April, 2011
Presentation at American Accounting Association, International Accounting Section and Financial
Accounting Reporting Section Mid-year Meeting, Tampa, FL, 2011

IFRS and the regulatory environment: The case of U.S. investor allocation choice
Presentation at European Accounting Association, Annual Congress, Rome, Italy, April, 2011
Presentation at American Accounting Association, Annual Meeting, San Francisco, CA, August, 2010

Presentation at American Accounting Association, International Accounting Section Mid-year Meeting, St. Pete Beach, FL, February, 2009

Presentation at California State University, East Bay, Seminar series, Hayward, CA, May, 2008

Factors Affecting the Adoption of IFRS

Presentation at International Association of Accounting and Education Research, World Congress, Singapore, November, 2010

Presentation at American Accounting Association, Annual Meeting, Washington, DC, August, 2006

The Amendment of IAS 39: Determinants of Reclassification Behavior and Capital Market Consequences

Presentation at American Accounting Association, Annual Meeting, San Francisco, CA, August, 2010

Presentation at American Accounting Association, Mid-Atlantic Region Meeting, Philadelphia, PA, March, 2010

Presentation at American Accounting Association, International Accounting Section – International Association of Accounting and Education Research Joint Mid-year Meeting, Palm Springs, CA, January, 2010

Education and Productivity in China: New Approach, New Results

Presentation at California State University, East Bay, Smith Center Wednesday Seminar Series, Hayward, CA, March, 2009

Academic Service

University Level Service

Committee on Budget and Resource Allocation, (COBRA), Committee member, 2016-present

Library Advisory Committee, Committee member, 2010-2011 to present

Review Committee for the University Librarian, CBE representative, 2011-2012

Department Level Service

Accounting Tenure Track Search Committee, Committee member, 2007-2008, 2008-2009, 2012-2013, Chair, 2014-2015, 2016-2017

Post Tenure Review Committee, Chair, 2013-2014, Committee member, 2015-2016

Accounting Scholarship Committee, Committee member, 2013-2014, 2014-2015

Q2S Masters of Accounting Curriculum Committee, Committee Member, 2015-2016

Masters of Accounting Program Development Committee, Committee member, Summer 2008 Ad Hoc Reviewer

International Journal of Business, Journal of International Accounting Research

Professional Experience

Researcher, Akamine, Oyadomari & Kosaki CPAs, Honolulu, Hawaii

Fiscal Officer, Mauna Kea Observatories Support Services, Hilo, Hawaii

Accountant Coordinator Hawaii Pacific region, United Agri Products, Division of ConAgra

Awards, Fellowships, Grants and Honors

California State University, Chancellor's Office Proven Course Redesign with Technology Grant, Supplemental Instruction, 2015-2016

California State University, East Bay, College of Business Magnificent 78 Journal Research Award, 2012

Deloitte Trueblood Fellowship, Scottsdale, AZ, Fellow, 2010

American Accounting Association International Section, Doctoral/New Faculty Consortium, San Diego, CA, Fellow, 2008

American Accounting Association New Faculty Consortium, Leesburg, VA, Fellow, 2008

American Accounting Association/Deloitte/J Michael Cook Doctoral Consortium, Tahoe City, CA, Fellow, 2006

Beta Gamma Sigma Honor Society

Memberships and Affiliations

American Accounting Association (Sections: International Accounting)

European Accounting Association International Association of Accounting Educators and Researchers