

Kevin Joseph Koharki

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EMPLOYMENT

Purdue University, Krannert School of Management

Associate Professor of Accounting (with tenure), 2018 - Present

Washington University in St. Louis, Olin Business School

Assistant Professor of Accounting, 2014 - 2018

EDUCATION

The Pennsylvania State University, Smeal College of Business

Ph.D., Business Administration, Accounting Concentration (2014)

M.B.A., Finance Concentration (2009)

B.A., Accounting (2004)

RESEARCH

Interests: Credit rating agencies, off-balance sheet financing, financial institutions

Published Papers:

- When Do Differences in Credit Rating Methodologies Matter? Evidence from High Information Uncertainty Borrowers (with Sam Bonsall and Monica Neamtiu). 2017. *The Accounting Review*, 92(4): 53 – 79.
- Deciphering Tax Avoidance: Evidence from Credit Rating Disagreements (with Sam Bonsall and Luke Watson). 2017. *Contemporary Accounting Research*, 34 (2): 818 – 848.
- The Association Between Corporate General Counsel and Firm Credit Risk (with Charles Ham). 2016. *Journal of Accounting and Economics*, 61(2-3): 274 – 293.
- The Effectiveness of Credit Rating Agency Monitoring: Evidence from Asset Securitizations (with Sam Bonsall and Monica Neamtiu). 2015. *The Accounting Review*, 90(5): 1779 - 1810.
- Firms' Use of Accounting Discretion to Influence Their Credit Ratings (with Walid Alissa, Sam Bonsall, and Michael Penn). 2013. *Journal of Accounting and Economics*, 55(2 – 3): 129-147.

Working Papers:

- The Disciplining Effect of Credit Default Swap Trading on the Performance of Credit Rating Agencies (with Sam Bonsall and Monica Neamtiu) *Revise and resubmit at The Accounting Review*
- Determining Credit Risk Using Qualitative Disclosure (with John Donovan, Jared Jennings, and Joshua Lee) *Revise and resubmit at the Journal of Accounting and Economics*
- Risk Can be Good: The Tradeoff Between Agency Conflicts, CEO Risk-Taking Incentives, and Credit Risk (with Matthew Ringgenberg and Luke Watson) *under review*
- Market Information and Rating Agency Catering (with Radha Gopalan and Yadav Gopalan) *preparing for submission*
- Credit Rating Adjustments Prior to Default and Recovery Rates (with Sam Bonsall, Karl Muller, and Anywhere Sikochi) *preparing for submission*

CONFERENCE PRESENTATIONS

- 2018** Midwest Accounting Research Conference Bloomington, IN
- presented Determining Credit Risk Using Qualitative Disclosure (with John Donovan, Jared Jennings, and Joshua Lee).
- 2017** Conference on the Convergence of Financial and Managerial Accounting Conference Banff, Canada
- presented Market Information and Rating Agency Catering (with Radha Gopalan and Yadav Gopalan).
- AAA Annual Meeting San Diego, CA
- presented Market Information and Rating Agency Catering (with Radha Gopalan and Yadav Gopalan).
 - presented Credit Rating Adjustments Prior to Default and Recovery Rates (with Sam Bonsall, Karl Muller, and Anywhere Sikochi).
- 2016** The Economics of Credit Rating Agencies, Credit Ratings, and Information Intermediaries – Carnegie Mellon University Pittsburgh, PA
- presented Market Information and Rating Agency Catering (with Radha Gopalan and Yadav Gopalan).
- 2015** AAA Annual Meeting Chicago, IL

- presented When Do Differences in Credit Rating Methodologies Matter? Evidence from High Information Uncertainty Borrowers (with Sam Bonsall and Monica Neamtiu).

2014 Nick Dopuch Conference at Washington University in St. Louis St. Louis, MO

- presented Deciphering Tax Avoidance: Evidence from Credit Rating Disagreements (with Sam Bonsall and Luke Watson).

2013 AAA Annual Meeting Anaheim, CA

- presented The Effectiveness of Credit Rating Agency Monitoring: Evidence from Asset Securitizations (with Sam Bonsall and Monica Neamtiu).

INVITED CONFERENCES & PRESENTATIONS

2018 Midwest Accounting Research Conference
Penn State Accounting Research Conference
University of Iowa
Bloomington, IN
University Park, PA
Iowa City, IA

2017 Northwestern University
Purdue University
Conference on the Convergence of Financial and Managerial
Accounting Conference
AAA Annual Meeting
Utah Winter Accounting Conference
Minnesota Empirical Conference
Nick Dopuch Conference at Washington University in St. Louis
Chicago, IL
West Lafayette, IN
Banff, Canada
San Diego, CA
Salt Lake City, UT
Minneapolis, MN
St. Louis, MO

2016 The Economics of Credit Rating Agencies, Credit Ratings,
and Information Intermediaries – Carnegie Mellon University
University of Florida
Utah Winter Accounting Conference
Minnesota Empirical Conference
CARE Conference
Nick Dopuch Conference at Washington University in St. Louis
Pittsburgh, PA
Gainesville, FL
Salt Lake City, UT
Minneapolis, MN
Washington D.C.
St. Louis, MO

2015 Syracuse University
Nick Dopuch Conference at Washington University in St. Louis
Syracuse, NY
St. Louis, MO

2014 Nick Dopuch Conference at Washington University in St. Louis
Penn State Accounting Research Conference
St. Louis, MO
University Park, PA

2013 AAA Annual Meeting
Midwest Accounting Research Conference
Penn State Accounting Research Conference
Anaheim, CA
Iowa City, IA
University Park, PA

2012 Journal of Accounting and Economics Conference	Rochester, NY
Nick Dopuch Conference at Washington University in St. Louis	St. Louis, MO
FASB PhD Conference	Norwalk, CT
Penn State Accounting Research Conference	University Park, PA
2011 Penn State Accounting Research Conference	University Park, PA
2010 Penn State Accounting Research Conference	University Park, PA
2009 Penn State Accounting Research Conference	University Park, PA
2008 Penn State Accounting Research Conference	University Park, PA

TEACHING

Instructor (Fall 2018), Purdue University: Intermediate Accounting II – 2 sections (Mean: 4.3/5; Median: 4.4/5)

Instructor (Spring 2018), Washington University in St. Louis: Managerial Accounting – 5 sections (Mean: 8.74/10; Median: 9.50/10)

Instructor (Spring 2017), Washington University in St. Louis: Managerial Accounting – 5 sections (Mean: 8.67/10; Median: 9.10/10)

Instructor (Spring 2016), Washington University in St. Louis: Managerial Accounting – 2 sections (Mean: 8.34/10; Median: 9.00/10)

Instructor (Spring 2015), Washington University in St. Louis: Managerial Accounting – 2 sections (Mean: 8.28/10; Median: 9.00/10)

Instructor (Summer 2012 - 2013), The Pennsylvania State University: Executive MBA Pre-term Accounting (Mean: 6.47/7)

Instructor (Summer 2012 – 2013), The Pennsylvania State University: MBA Pre-term Accounting (Mean: 6.09/7)

Instructor (Summer 2010 - 2012), The Pennsylvania State University: Intermediate Financial Accounting II (Mean: 5.95/7)

Instructor (Summer 2009), The Pennsylvania State University: Financial and Managerial Accounting for Decision Making (Mean: 6.29/7)

PROFESSIONAL SERVICE

PhD Committee:

Co-chair for Yadav Gopalan (expected graduation 2018)
Initial Placement – Indiana University

Ad hoc reviewer:

The Accounting Review
Journal of Accounting and Economics
Journal of Financial Economics
Management Science
Contemporary Accounting Research
AAA FARS Midyear Meeting
AAA Annual Meeting

MEDIA MENTIONS

- “Bar Plan departs A.M. Best, minus a plus” – Missouri Lawyers Weekly, May 2015

HONORS, AWARDS, and ACTIVITES

Pennsylvania State University:

Smeal Competitive Dissertation Award 2013
W. Edward and Kay M. Hastings Graduate Scholarship 2013
G. Kenneth Nelson Scholarship 2013
Jeanne and Charles Rider Graduate Fellowship 2013
Nelson G. Kenneth Graduate Scholarship Fall 2012/Spring 2013
Nelson G. Kenneth Graduate Scholarship Fall 2011/Spring 2012
W. Edward and Kay M. Hastings Graduate Scholarship Fall 2010/Spring 2011
University Scholarship Fall 2009/Spring 2010
Beta Gamma Sigma Scholarship Fall 2008/Spring 2009
University Scholarship Fall 2007/Spring 2008