

**Kevin Joseph Koharki**  
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## **EMPLOYMENT**

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*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**

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*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**

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

**Published Papers:**

- Credit Rating Adjustments Prior to Default and Recovery Rates (with Sam Bonsall, Pepa Kraft, Karl Muller, and Anywhere Sikochi) *forthcoming, Management Science*
- The Disciplining Effect of Credit Default Swap Trading on the Performance of Credit Rating Agencies (with Sam Bonsall and Monica Neamtiu) *forthcoming, Contemporary Accounting Research*
- Determining Credit Risk Using Qualitative Disclosure (with John Donovan, Jared Jennings, and Joshua Lee). 2021. *Review of Accounting Studies*, 26: 815 – 863.
- 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:**

- Investor-Paid Ratings and Lender Screening (with Sam Bonsall, John Donovan, and Yadav Gopalan) *preparing for submission*
- Credit Rating Adjustments Around Acquisitions (with Sam Bonsall, Brandon Lock, and Monica Neamtiu) *preparing for submission*
- Assessing the Quality of Bank Loan Ratings (with Radha Gopalan and Yadav Gopalan) *preparing for submission*
- Risk Can be Good: The Tradeoff Between Agency Conflicts, CEO Risk-Taking Incentives, and Credit Risk (with Matthew Ringgenburg and Luke Watson) *preparing for submission*
- Survey of Credit Rating Agency Analysis (with Sam Bonsall, Karl Muller, and Anywhere Sikochi) *preparing for submission*

### **INVITED CONFERENCES & PRESENTATIONS**

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<b>2021</b> NSE-NYU Conference on Indian Financial Markets 2021	Online
Review of Accounting Studies Conference	Online
Purdue Accounting Theory Conference	West Lafayette, IN
IU/Federal Reserve Bank Workshop in Financial Institutions Research	Online
Nick Dopuch Conference at Washington University in St. Louis	Online
Midwest Accounting Research Conference	Online
<b>2020</b> Contemporary Accounting Research Conference	Online
Review of Accounting Studies Conference	Online
IU/Federal Reserve Bank Workshop in Financial Institutions Research	Online
<b>2019</b> Purdue Accounting Theory Conference	West Lafayette, IN
IU/Federal Reserve Bank Workshop in Financial Institutions Research	St. Louis, MO
Nick Dopuch Conference at Washington University in St. Louis	St. Louis, MO

<b>2018</b> Midwest Accounting Research Conference (Presenter)	Bloomington, IN
Penn State Accounting Research Conference	University Park, PA
University of Iowa (Presenter)	Iowa City, IA
Nick Dopuch Conference at Washington University in St. Louis	St. Louis, MO
<b>2017</b> Northwestern University (Presenter)	Chicago, IL
Purdue University (Presenter)	West Lafayette, IN
Conference on the Convergence of Financial and Managerial Accounting Conference	Banff, Canada
AAA Annual Meeting (Presenter)	San Diego, CA
Lehigh University (Presenter)	Lehigh, PA
Utah Winter Accounting Conference	Salt Lake City, UT
Minnesota Empirical Conference	Minneapolis, MN
Nick Dopuch Conference at Washington University in St. Louis	St. Louis, MO
<b>2016</b> The Economics of Credit Rating Agencies, Credit Ratings, and Information Intermediaries – Carnegie Mellon University (Presenter)	Pittsburgh, PA
University of Florida (Presenter)	Gainesville, FL
Utah Winter Accounting Conference	Salt Lake City, UT
Minnesota Empirical Conference	Minneapolis, MN
CARE Conference	Washington D.C.
Nick Dopuch Conference at Washington University in St. Louis	St. Louis, MO
<b>2015</b> Syracuse University (Presenter)	Syracuse, NY
Nick Dopuch Conference at Washington University in St. Louis	St. Louis, MO
AAA Annual Meeting (Presenter)	Chicago, IL
<b>2014</b> Nick Dopuch Conference at Washington University in St. Louis (Presenter)	St. Louis, MO
Penn State Accounting Research Conference	University Park, PA
<b>2013</b> AAA Annual Meeting (Presenter)	Anaheim, CA
Midwest Accounting Research Conference	Iowa City, IA
Penn State Accounting Research Conference	University Park, PA
<b>2012</b> 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
<b>2011</b> Penn State Accounting Research Conference	University Park, PA
<b>2010</b> Penn State Accounting Research Conference	University Park, PA
<b>2009</b> Penn State Accounting Research Conference	University Park, PA

## TEACHING

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**Instructor (Fall 2021)**, Purdue University: Accounting for Finance Majors – 2 sections (Mean: 4.04/5.0)

**Instructor (Fall 2021)**, Purdue University: Financial Statement Analysis for MSA – 1 section (Mean: 3.91/5.0)

**Instructor (Fall 2021)**, Purdue University: Financial Statement Analysis for MSF – 1 Section (Mean: 4.41/5.0)

**Instructor (Fall 2021)**, Purdue University: Accounting for EMBA – 1 Section (Mean: 4.71/5.0)

**Instructor (Summer 2021)**, Purdue University: Introduction to Financial Accounting – 2 sections (Mean: 4.24/5.0) – Outstanding and Distinguished Teacher

**Instructor (Summer 2021)**, Purdue University: Accounting for IMM Global Students – 1 Section (Scores Unavailable due to COVID-19)

**Instructor (Spring 2021)**, Purdue University: Introduction to the Accounting Profession – 1 section

**Instructor (Fall 2020)**, Purdue University: Accounting for Finance Majors – 2 sections (Scores Unavailable due to COVID-19) – Distinguished Teacher

**Instructor (Fall 2020)**, Purdue University: Financial Statement Analysis for MSA – 1 section (Scores Unavailable due to COVID-19) – Outstanding and Distinguished Teacher

**Instructor (Fall 2020)**, Purdue University: Financial Statement Analysis for MSF – 1 Section (Scores Unavailable due to COVID-19)

**Instructor (Fall 2020)**, Purdue University: Accounting for EMBA – 1 Section

**Instructor (Summer 2020)**, Purdue University: Accounting for IMM Global – 1 Section

**Instructor (Summer 2020)**, Purdue University: Introduction to Financial Accounting – 2 sections (Mean: 4.6/5.0; Median: 4.62/5.0)

**Instructor (Spring 2020)**, Purdue University: Introduction to the Accounting Profession – 1 section (Mean:4.8/5.0 ; Median:4.9/5.0)

**Instructor (Spring 2020)**, Purdue University: Empirical PhD Seminar – 1 section (Mean: 5.0/5.0; Median: 5.0/5.0)

**Instructor (Fall 2019)**, Purdue University: Intermediate Accounting II – 2 sections (Mean: 3.98/5; Median: 4.15/5) – Outstanding and Distinguished Teacher

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

**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)

## **UNIVERSITY SERVICE**

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Accounting Advisory Board (2019 – Present)

PhD Program Director – Accounting (2019 – present)

Undergraduate Committee (2019 – 2020), (2021 – present)

PhD Committee (2018 – 2019)

Hockema Chair Search Committee (2018 – 2020)

## **PROFESSIONAL SERVICE**

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PhD Committee:

Chair for Rixing “Tess” Lou (2020)

Initial Placement – California State University, Monterey Bay

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

Ad hoc reviewer:

The Accounting Review  
Journal of Accounting and Economics  
Journal of Business Ethics  
Review of Accounting Studies  
European Accounting Review  
Journal of Accounting Research  
Contemporary Accounting Research  
Journal of Financial Economics  
AAA Annual Meeting

## **MEDIA MENTIONS**

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

## **HONORS, AWARDS, and ACTIVITES**

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### **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