

Kevin Joseph Koharki

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EMPLOYMENT

Purdue University, Mitch E. Daniels, Jr. School of Business
Associate Professor of Accounting (with tenure), 2018 – Present

Purdue University, Mitch E. Daniels, Jr. School of Business
Accounting Area Head, 2022- 2023

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:

- Credit Rating Adjustments Prior to Default and Recovery Rates (with Sam Bonsall, Pepa Kraft, Karl Muller, and Anywhere Sikochi). 2023. *Management Science*, 69 (8): 4363 – 4971.
- The Disciplining Effect of Credit Default Swap Trading on the Performance of Credit Rating Agencies (with Sam Bonsall and Monica Neamtiu). Summer 2022. *Contemporary Accounting Research*, 39 (2): 1297 – 1333.
- 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*
- Optimistic Gatekeepers: Credit Rating Optimism Around M&A Deals (with Sam Bonsall, Brandon Lock, and Monica Neamtiu) *under review*
- Risk Can be Good: The Tradeoff Between Agency Conflicts, CEO Risk-Taking Incentives, and Credit Risk (with Matthew Ringgenburg and Luke Watson) *under review*
- Survey of Corporate General Counsels (with Andy Call, Chad Ham, and Justin Hopkins) *preparing for submission*

INVITED CONFERENCES & PRESENTATIONS

2023 Review of Accounting Studies Conference	Online
Purdue Accounting Theory Conference	West Lafayette, IN
Nick Dopuch Conference at Washington University in St. Louis	Saint Louis, MO
Penn State Accounting Research Conference	University Park, PA
IU/Federal Reserve Bank Workshop in Financial Institutions Research	St. Louis, MO
NSE-NYU Conference On Indian Financial Markets	Online
Swiss Accounting Research Alpine Camp (presenter)	Crans-Montana, Switzerland
Hawaii Accounting Research Conference (presenter)	Honolulu, HI
2022 Review of Accounting Studies Conference	Online
Contemporary Accounting Research Conference	Halifax, Nova Scotia

Nick Dopuch Conference at Washington University in St. Louis	Saint Louis, MO
Penn State Accounting Research Conference	University Park, PA
Purdue Accounting Theory Conference	West Lafayette, IN
IU/Federal Reserve Bank Workshop in Financial Institutions Research	St. Louis, MO
Midwest Accounting Research Conference	Iowa City, IA
2021 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
2020 Contemporary Accounting Research Conference	Online
Review of Accounting Studies Conference	Online
IU/Federal Reserve Bank Workshop in Financial Institutions Research	Online
2019 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
2018 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
2017 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
2016 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
2015 Syracuse University (Presenter)	Syracuse, NY
Nick Dopuch Conference at Washington University in St. Louis	St. Louis, MO

AAA Annual Meeting (Presenter)	Chicago, IL
2014 Nick Dopuch Conference at Washington University in St. Louis (Presenter)	St. Louis, MO
University of Utah	Salt Lake City, UT
University of Minnesota	Minneapolis, MN
Florida State University	Tallahassee, FL
University of Maryland	College Park, MD
Washington University in St. Louis	St. Louis, MO
University of Connecticut	Storrs, CT
Penn State Accounting Research Conference	University Park, PA
2013 AAA Annual Meeting (Presenter)	Anaheim, CA
Midwest Accounting Research Conference	Iowa City, IA
Penn State Accounting Research Conference	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 2023), Purdue University: Careers in Accounting and Finance – 1 section
(Mean: 4.52/5.0)

Instructor (Fall 2023), Purdue University: Financial Statement Analysis for MSA – 1 section
(Mean: 4.48/5.0)

Instructor (Fall 2023), Purdue University: Financial Statement Analysis for MSF – 1 Section
(Mean: 4.82/5.0) – Distinguished Instructor

Instructor (Fall 2023), Purdue University: Financial Statement Analysis for WMBA – 1 Section
(Mean: 4.66/5.0)

Instructor (Fall 2023), Purdue University: Financial Statement Analysis for EMBA – 1 Section
(Mean: 4.83/5.0)

Instructor (Fall 2022), Purdue University: Fundamentals of the Accounting Profession – 1 section (Mean: 4.66/5.0)

Instructor (Fall 2022), Purdue University: Accounting for Finance Majors – 1 section (Mean: 4.01/5.0)

Instructor (Fall 2022), Purdue University: Financial Statement Analysis for MSA – 1 section (Mean: 3.98/5.0)

Instructor (Fall 2022), Purdue University: Financial Statement Analysis for MSF – 1 Section (Mean: 4.33/5.0)

Instructor (Fall 2022), Purdue University: Accounting for EMBA – 1 Section (Mean: 4.75/5.0)

Instructor (Summer 2022), Purdue University: Introduction to Financial Accounting – 2 sections (Mean: 4.37/5.0)

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 Instructor

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 Instructor

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

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 Instructor

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

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

Corporate Engagement Committee (2023 – present)

Business Leaders for Engineering Committee (2023 - present)
AACSB Committee (2023)
Accounting Area Head (2022 – 2023)
MBA Committee (2022 – 2023)
PhD Program Director – Accounting (2019 – 2023)
Undergraduate Committee (2019 – 2020), (2021 – 2023)
Accounting Advisory Board (2019 – Present)
Selection Advisory Committee (2022)
PhD Committee (2018 – 2019)
Hockema Chair Search Committee (2018 – 2020)

PROFESSIONAL SERVICE

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
Review of Accounting Studies
Contemporary Accounting Research
Management Science
Journal of Financial Reporting
European Accounting Review

MEDIA MENTIONS

- Fortune CFO Daily, September 2023
- “Purdue sees spike in accounting enrollment” - Accounting Today, October 2023
- “Bar Plan departs A.M. Best, minus a plus” – Missouri Lawyers Weekly, May 2015

HONORS, AWARDS, and ACTIVITIES

Purdue University:

Dr. Charlene Sullivan Transformative Impact Award 2023
Management Faculty Impact Award 2019 - 2020

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