

# Justin Y. Kim, Ph.D., CPA

(520) 621-8672 | [justinkim1@arizona.edu](mailto:justinkim1@arizona.edu)  
McClelland Hall 301T  
1103 E. Helen St., Tucson, AZ 85721

Dhaliwal-Reidy School of Accountancy  
Eller College of Management  
The University of Arizona

## EDUCATION

---

<b>University of Florida, Fisher School of Accounting</b> – Gainesville, FL <i>Ph.D. in Accounting</i>	2023
<b>University of North Carolina, Kenan-Flagler Business School</b> – Chapel Hill, NC <i>Master of Accounting</i> , emphasis in tax	2014
<i>Bachelor of Science in Business Administration</i> , concentration in Finance (with Distinction) • Second Major in Economics and Minor in Interdisciplinary Asian Studies	2013

## ACADEMIC POSITION

---

<b>The University of Arizona</b> – Tucson, AZ <b>Dhaliwal-Reidy School of Accountancy, Eller College of Management</b> <i>Assistant Professor</i>	2024 – Present
<i>Instructor</i>	2023 – 2024

## RESEARCH

---

### Interests

Real and financial effects of taxes, tax-motivated income shifting, accounting for income taxes, and tax disclosure

### Working Papers

“**Income-shifting by U.S. Multinational Corporations using Stock-Based Compensation**” (based on dissertation)

- *Revise and Resubmit at Review of Accounting Studies*
- Committee: Michael Mayberry (Chair), Gary McGill, Scott Rane, Mindy Herzfeld (Law), and Steven Slutsky (Economics)

“**The Effect of PCAOB Oversight on IRS Attention: Evidence from Foreign Companies**” with Shannon Chen and Youkun Huang

- *Revise and Resubmit at Contemporary Accounting Research*
- Recipient of Eller Small Research Grant (The University of Arizona)

“**Equity-based Incentives and Income Smoothing**” with Michael Mayberry and Alan Sohn

“**Pessimism in Analysts’ Tax Forecasts: Evidence from Tax Uncertainty**” with Jenna El-Khalili and Michael Mayberry

“**Local Executives and Foreign Subsidiaries’ Tax Planning**” with Thomas Kubick and Alan Sohn

“**External Auditors’ and Audit Clients’ Tax Avoidance: Evidence from Korean Audit Firms**” with Alan Sohn

### Work in Progress

“Ambiguity in Tax Information and the Cost of Equity Capital” with Alan Sohn

“The Tax Implications of Supply Chain Changes” with Ruby Lee

## TEACHING

---

### **The University of Arizona** – Tucson, AZ

*Instructor* – Principles of Federal Taxation

Spring 2024 – Present

### **University of Florida** – Gainesville, FL

*Instructor* – Introduction to Federal Income Taxes (Rating 4.95/5.00)

Spring 2022

*Teaching Assistant (Dr. Robert Knechel)* – Financial Accounting; MBA course (Rating 4.5/5.0)

Fall 2021

### **University of North Carolina** – Chapel Hill, NC

2012 – 2014

*Teaching Assistant* – Financial Accounting (1 semester), Managerial Accounting (1 semester)

*Teaching Assistant* – Advanced Spreadsheet Modeling (3 semesters), Operations Management (2 semesters)

## ACADEMIC EXPERIENCE AND PROFESSIONAL ACTIVITIES

---

### **Academic Presentations**

Eller College Interdisciplinary Research Workshop, The University of Arizona: 2026 (scheduled)

AAA ATA Midyear Meeting: 2026 (scheduled)

AAA FARS Midyear Meeting: 2026 (scheduled)

Junior Accounting Scholars Organization: 2025

Eller College Interdisciplinary Research Symposium, The University of Arizona: 2025

AAA Annual Meeting: 2025

Doctoral Student Faculty Interchange: 2025

Arizona State University / University of Arizona Joint Accounting Conference: 2024

AAA ATA Midyear Meeting: 2023

University of Illinois: 2023

The University of Arizona: 2023

University of Hawaii: 2023 (virtual)

Hawaii Accounting Research Conference: 2023

University of Missouri: 2022

KAAPA PhD Research Conference: 2022

Florida Accounting Symposium: 2022

AAA Annual Meeting: 2021 (virtual)

### **Conference Participation**

AAA Annual Meeting: 2021 (virtual), 2025

AAA FARS Midyear Meeting: 2019, 2026 (scheduled)

AAA New Faculty Consortium: 2024

Accounting for an Ever-Changing World Conference: 2022 (virtual)

Arizona State University / University of Arizona Joint Accounting Conference: 2023, 2024, 2025

ATA Midyear Meeting: 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026 (scheduled)

Big Data & Machine Learning Summer Camp: 2021

Contemporary Accounting Research Conference: 2025 (virtual)

Doctoral Student Faculty Interchange: 2025

EY Tax Educators Symposium: 2024, 2025

Florida Accounting Symposium: 2018, 2019, 2021, 2022

Hawaii Accounting Research Conference: 2023

Hawaii Accounting Research Doctoral Institute: 2022

National Tax Association Annual Conference: 2019, 2020 (virtual)

Texas Tax Theory Seminar: 2024

Texas-Waterloo Tax Symposium: 2024

The Ohio State University Tax Research Symposium: 2021 (virtual)

UNC Tax Symposium: 2020 (virtual), 2021 (virtual)

University of Illinois Symposium on Tax Research: 2021 (virtual)

## Service

### *Ad Hoc Reviewer*

*Accounting Horizons*; AAA Annual Meeting; AAA Southeast Region Meeting; ATA Midyear Meeting; *Contemporary Accounting Research* conference; FARS Midyear Meeting; Hawaii Accounting Research Conference; *Journal of Accounting and Public Policy*; *Journal of Business Finance & Accounting*; *Journal of International Accounting, Auditing and Taxation*; *Review of Accounting Studies*

### *Professional Service*

Member, ATA Midyear Meeting Research Resources & Methodologies Committee 2023 – Present

### *Internal Service*

Organizer, Arizona Accounting Research Conference 2025  
Accounting research workshop series coordinator 2025 – Present  
Accounting research workshop series co-coordinator 2024 – 2025  
Dissertation committee member: Youkun Huang

## WORK EXPERIENCE

---

**Deloitte Tax LLP** – McLean, VA 2013 – 2018  
*Senior Tax Consultant (2016-2018), Tax Consultant (2014-2016), Intern (2013)*

**U.S. – Republic of Korea Combined Forces Command** – Seoul, South Korea 2009 – 2011  
*Language and Administrative Specialist and Platoon Leader*

## HONORS AND AWARDS

---

- Eller College Students' Choice Award Nominee, The University of Arizona Fall 2025
- Eller College Students' Choice Award Nominee, The University of Arizona Spring 2025
- Eller Small Research Grant, The University of Arizona Spring 2025
- Eller College Students' Choice Award Nominee, The University of Arizona Spring 2024
- Ph.D. Teaching Award – Warrington College of Business, University of Florida 2022
- Outstanding Performance Award – Deloitte Tax LLP (6 awards received) 2014 – 2017
- Beta Gamma Sigma (invited for top 10% of graduating class) 2014
- Dean's List – University of North Carolina at Chapel Hill (6 semesters) 2007 – 2013
- ITT Business Scholarship – ITT Corporation, Inc. 2012
- Army commendation and merit citation (awarded by General-ranking Officers) 2009 – 2011
- Award of Academic Merit, Yonsei University International Summer Program, South Korea 2008

## ADDITIONAL INFORMATION

---

- Member, National Tax Association 2019 – Current
- Member, American Accounting Association 2019 – Current
- Member, American Taxation Association 2019 – Current
- Certified Public Accountant, Virginia (active Virginia license: #44280) 2015 – Current
- Member, American Institute of Certified Public Accountants 2015 – 2020