

Kinsun TAM

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- Research Interests** Computerized Content Analysis of Corporate Documents; Internal Control Automation; Markup Languages for Business; Computer Program Debugging; Economic Value of Big Data
- Research Bullet Points** * writing computer programs to analyze textual business documents
* implementing internal controls for computer systems
- Teaching Interests** Accounting Information Systems; Financial Accounting
- Professional Certificate** Certificate of Achievement (passed CPA Exam in first attempt), *Massachusetts Society of CPAs*, 1993
- Education** *University of Connecticut*
PhD in Accounting, 1999
Thesis: Earnings Management through Derivatives
Aarhus School of Business; Aarhus, Denmark
PhD course on Theory and Applications of Interest Rate Models, October, 1998
University of Massachusetts Boston
MBA and BA in Computer Science (*Magna Cum Laude*), 1994
- Curriculum Training** Attended Ernst & Young's IFRS training, Cleveland, OH, June 2009.
Attended Grant Thornton LLP Revenue Recognition Seminar, Albany, NY, Sep 2017.
Attended UAlbany's Teaching Workshop on "Designing for Online Learning: Essential Preparations for Teaching Online", Jan 30, 2020.
- Teaching Experience** Associate Professor with tenure (2005-current): *University at Albany, SUNY*.
Assistant Professor (1999-2005): *University at Albany, SUNY*.
Taught BS and MS level advanced accounting, intermediate accounting, & accounting information systems. Taught MS level XML/XBRL, Java programming for accounting systems, database design, computer networks, computer fraud & internal controls, and statistics theory & software.
- MS Level Online Teaching (Summer only, 2005-2014): *University of Connecticut: Contemporary Financial Accounting Issues (MS)*. Initiated and moderated discussions on earnings management, risk and derivatives, intangible assets, executive compensation, and business combinations. Interacted with 50-100 students in weekly discussion board sessions on Vista/WebCT.
- Research Publications in Peer Reviewed Journals** (31) "Tone at the top: Management's Discussion and Analysis and Audit Quality" (Tam, Xu, Fernando, Schneible) accepted for publication in *Managerial Auditing Journal*, 20230112. (Rated "A" by Australian Business Dean Council, 2019).
(30) "Conflict of Interest and Proxy Voting by Institutional Investors" (Duan, Jiao, and Tam) accepted for publication in *Journal of Corporate Finance*, 20210824. (Rated "A*" by Australian Business Dean Council, 2019)
(29) "The Roles of XBRL and Processed XBRL in Financial Report Readability" (Cahan, Chang, Siqueira, and Tam) accepted for publication in *Journal of Business Finance and Accounting*, 20210823. (Rated "A*" by Australian Business Dean Council,

2019)

- (28) "Modeling and Implementing Internal Control Automation in Compliance with the Sarbanes-Oxley Act" (Chang, Hussein, Leung, & Tam) accepted for publication at the *Pan Pacific Journal of Business Research*, 20210308.
- (27) "The U.S. versus international ethics codes for accountants: A computerized content analysis" (Lee, Leung, Seow, Tam) in *International Journal of Digital Accounting Research*, 20(2020):103-134. (Rated "B" by Australian Business Dean Council, 2019). Accepted 20201001.
- (26) "Corporate environmental performance, legal origin, and shareholder protection" (Kam, Hussein, Seow, & Tam) accepted for publication in *Interdisciplinary Environmental Review* (20200414) 20(3-4), pp.234-254. (The journal is on Cabell's list with acceptance rate below 40%.)
- (25) "Does Risk Disclosure Communicate Risk Management Effectiveness? An Examination of the Relation between SEC FRR No. 48 Disclosure and Cash Flow Volatility" (Lobo, Siqueira, Tam, and Zhou) *Journal of Accounting and Public Policy*, 2019, 38(6) (Rated "A" by Australian Business Dean Council, 2019). Accepted 20191107.
- (24) "Financial report readability and audit fees: a simultaneous equation approach" (Xu, Fernando, Siqueira, & Tam) *Managerial Auditing Journal*, 2019, Vol. 35 No. 3, pp. 345-372. <https://doi.org/10.1108/MAJ-02-2019-2177>. (Rated "A" by Australian Business Dean Council, 2019). Accepted 20190909.
- (23) "Trust and firm performance: A bi-directional study" (Xu, Fernando, Tam) *Advances in Accounting*, 2019, 47. (Rated "A" by Australian Business Dean Council, 2019). Accepted 20190728.
- (22) "Debugging debugging" (Chang, Seow, & Tam) *Journal of Multidisciplinary Research*, Spring 2019, Vol. 11(1):51-64 (The journal is on Cabells' list.)
- (21) "Executive age and the readability of financial reports" (Xu, Fernando, Tam) *Advances in Accounting*, 2018, 43:70-81. (Rated "A" by Australian Business Dean Council, 2019)
- (20) "Influences of Culture on Transfer Price Negotiation" (Hussein, Kraten, Seow, & Tam). *International Journal of Accounting*, September 2017, Vol. 52(3):227-237. (Rated "A" by Australian Business Dean Council, 2019; Cabell's acceptance rate 11%)
- (19) "Cultural Influence on Financial Record Clustering at Hong Kong Stock Exchange" (Chang and Tam). *International Research Journal of Applied Finance*, January 2017, Vol. 8(1):29-38. (Cabell's acceptance rate 30%)
- (18) "Ethical image, corporate social responsibility, and R&D valuation" (Ho, Li, Tam, & Tong) *Pacific-Basin Finance Journal*, December 2016, Vol 40(B):335-348. (Rated "A" by Australian Business Dean Council, 2019; 2015 impact factor 0.938; acceptance rate 11%-20%)
- (17) "CEO gender, ethical leadership, and accounting conservatism" (Ho, Li, Tam, & Zhang) *Journal of Business Ethics*, March 2015, Vol 127(2): 351-370. (Rated "A" by Australian Business Dean Council, 2019; **Financial Times Top 50 journal**; KPMG Best Paper Award 2013; 2014 impact factor 1.326)
- (16) "Internal control computerization for derivatives" (Chang, Fernando, Hussein, & Tam) *International Journal of Digital Accounting Research* Vol. 12, September 2012: 121-144. (Rated "B" by Australian Business Dean Council, 2019)
- (15) "The role of text analytics and information retrieval in the accounting domain" (Fisher, Garnsey, Goel, Tam). *Journal of Emerging Technologies in Accounting*, Vol 7. December 2010, Vol. 7(1):1-24. (Rated "B" by Australian Business Dean Council, 2019)
- (14) "Transplanting social capital to the online world -- Insights from two experimental studies" (Chi, Chan, Seow, and Tam) in *Journal of Organizational Computing and*

- Electronic Commerce* 2009, Vol. 19(3):214-236. (Rated "A" by Australian Business Dean Council, 2019)
- (13) "Ranking accounting journals: A research note using dissertation citations" (Chan, Chan, Seow, Tam) in *Accounting, Organizations, and Society* 2009, Vol 34 (6-7): 875-885. **(Rated "A*" by Australian Business Dean Council, 2019; Financial Times Top 50 journal)**
 - (12) "Developing accounting course materials as dynamic content" (Tam) in *Journal of Emerging Technologies in Accounting*, 2008, Vol 5: pp. 221-230. (Rated "B" by Australian Business Dean Council, 2019)
 - (11) "KaDo: An advanced data modeling, database design, database implementation, and information retrieval case for the accounting information systems class" (Geerts and Tam) in *Journal of Information Systems*, 2008, Vol. 22 (2), pp 141-151. (Rated "A" by Australian Business Dean Council, 2019)
 - (10) "Timeliness and transaction management in extended enterprises" (Tam and Tsang) in *International Journal of Business Information Systems*, 2007, Vol. 2 (4), pp. 392-412.
 - (9) "Understanding investment expertise and factors that influence the information processing and performance of investment experts" (Tam, Bierstaker, and Seol) in *Advances in Accounting Behavioral Research*, 2006, Vol. 9, pp. 113-156. (Rated "A" by Australian Business Dean Council, 2019)
 - (8) "Pilgrims Manufacturing, Inc.: Activity-based costing versus volume-based costing" (Hussein and Tam) in *Issues in Accounting Education*, 2004, Vol. 19 (4), pp. 539-553. Online case is available at <http://www.nobelresearch.com/macc>. (Rated "A" by Australian Business Dean Council, 2019)
 - (7) "A neural network approach to compare predictive value of accounting versus market data" (Kim, Jun, and Tam) in *Journal of Intelligence and Information System*, 2004, Vol 10 (1), pp. 77-91.
 - (6) "An XML schema design framework to simplify financial statement validation" (Tam) in *International Journal of Digital Accounting Research*, 2003, Vol. 3 (6), pp.133-164. (Rated "B" by Australian Business Dean Council, 2019)
 - (5) "Harmonization of auditor's report" (Gangolly, Hussein, Seow, Tam) in *International Journal of Accounting*, 2002, Vol. 37 (3), pp. 327-346. (Rated "A" by Australian Business Dean Council, 2019)
 - (4) "The usefulness of derivatives-related accounting disclosures" (Seow and Tam) in *Review of Quantitative Finance and Accounting*, 2002, Vol. 18, pp. 273-291. (Rated "B" by Australian Business Dean Council, 2019)
 - (3) "Foreign exchange risk and firm value: An analysis of U.S. pharmaceutical firms" (Chan, Seow, and Tam) in *Managerial Finance*, 2002, Vol. 28 (3), pp.57-72. (Rated "B" by Australian Business Dean Council, 2019)
 - (2) "Enterprise extension through extensible markup language" (Hussein and Tam) in *International Journal of Digital Accounting Research*, 2002, Vol 2 (4), pp. 157-194. (Rated "B" by Australian Business Dean Council, 2019)
 - (1) "On the design of an XML-Schema based application for business reporting: An XBRL Schema perspective" (Tam, Goel and Gangolly) in *International Journal of Digital Accounting Research*, 2002, Vol 2 (1), pp. 83-122. (Rated "B" by Australian Business Dean Council, 2019)

Presentations and Conference Proceedings

- "Measuring technology adoption" (Tam) presented at the IJSS Conference 2022 (June 25, 2022)
- "Roots of fairness in accounting" (Mo and Tam) presented at the Sun Yat Sen University research seminar, Jan 7, 2013.
- "Debugging debugging" (Tam) presented at Computer Software and Applications Conference (COMPSACW): The 2nd IEEE International Workshop on Program

- Debugging (IWPD), Munich, Germany, July 18-22, 2011. 2011 IEEE 35th Annual 512 – 515. Digital Object Identifier: 10.1109/COMPSACW.2011.93
- "Roots of fairness in accounting" (Mo and Tam) presented poster session at the UAlbany Day, Albany, NY, Feb 7, 2011.
- "Roots of fairness in accounting" (Mo and Tam) presented at the Chinese University of Hong Kong research seminar, Hong Kong, November 2010.
- "Roots of fairness in accounting" (Mo and Tam) presented at the Strategic and Emerging Technologies Workshop of AAA Annual Meeting, San Francisco, 2010.
- "Roots of fairness in accounting" (Mo and Tam) presented at the Historical Perspectives on Accounting session of AAA Annual Meeting, San Francisco, 2010.
- "Roots of fairness in accounting" (Mo and Tam) presented at the Emerging and Innovative Research session of AAA Annual Meeting, San Francisco, 2010.
- "Selective use of accounting language" (Tam) presented at UAlbany Accounting Research Seminar, 2005.
- "Dynamic content in accounting education and research" (Tam) presented at 2005 AAA Annual Meeting, IS Session, San Francisco, CA.
- "Selective use of accounting language" (Tam) presented at Youngstown State University Research Seminar, 2005.
- "Selective use of accounting language" (Tam) presented at University of Missouri at Kansas City Research Seminar, 2005.
- "Computerized internal control in RDBMS and XML" (Hussein and Tam) presented at 2004 AAA Annual Meeting, IS Session, Orlando, FL.
- "Dynamic content in accounting education and research" (Tam) presented at 2004 AAA Annual Meeting (AIET Workshop), Orlando, FL.
- "Selective use of accounting language" (Tam) presented at Hong Kong Baptist University Research Seminar, 2004.
- "CEO's frankness upon losses: Evidence from computerized content analysis of the CEO letter" (Tam) presented at 2003 AAA Annual Meeting (AIET Workshop), Honolulu, HI.
- "Does investment expertise exist?" (Tam, Bierstaker, and Seol) presented at the August 2003 AAA Annual Meeting (Behavioral Section Research Forum), Honolulu, HI.
- "CEO's frankness upon Losses: Evidence from computerized content analysis of the CEO letter " (Tam) presented at SUNY-Albany Business School Research Seminar, 2002.
- "Earnings management through derivative classification" (Seow and Tam) accepted for presentation at the 2002 Accounting Association of Australia and New Zealand (AAANZ) National Conference.
- "On lexical acquisition for financial reporting: Preliminary analysis of the 2000 EDGAR filings" (Gangolly and Tam) accepted for presentation at the 2002 AAA Annual Meeting (AIET Workshop), San Antonio, TX.
- "Enriching accounting curriculum with automated internal controls in RDBMS and XML" (Hussein and Tam) presented at the 2002 AAA Annual Meeting (AIET Workshop), San Antonio, TX.
- "Implementing internal accounting controls as constraints in RDBMS and XML" (Tam) presented at the 2002 European Conference on Accounting Information Systems, Copenhagen, Denmark.
- "On the design of an XML-Schema based application for business reporting: An XBRL Schema Derivative" (Tam, Goel and Gangolly) presented at the 2001 AAA Annual Meeting (AIET Workshop), Atlanta, GA.
- "On the design of an XML-Schema based application for business reporting: An XBRL Schema Derivative" (Tam, Goel and Gangolly) accepted for presentation at the 2001 International Conference on XBRL Taxonomies, University of Kansas School of Business.

Services

To profession

Associate Editor of *International Journal of Services and Standards*, since March 2020
Ad hoc reviewer for *International Journal of Services and Standards*, 2020, 2021 (twice)
Ad hoc reviewer for *Pacific-Basin Finance Journal*, 2019
Ad hoc reviewer for *Review of Accounting and Finance*, 2019
Ad hoc reviewer for *International Journal of Digital Accounting Research*, 2003 (twice), 2004, 2007, 2010, 2013, 2017, 2020, 2021
Ad hoc reviewer for *Journal of Business Ethics*, November 2017
Ad hoc reviewer for *Economics Letters*, August 2015
Ad hoc reviewer for the *Journal of Information Systems*, 2013, 2014, 2015
Ad hoc reviewer for the *Journal of Emerging Technologies in Accounting*, 2013, 2015, 2018, 2019 (three times), 2020 (three times), 2021
Ad hoc reviewer for the *Journal of Applied Mathematics*, 2013.
Ad hoc reviewer for *Journal of Electronic Commerce Research*, 2004 (twice)
Ad hoc reviewer for *Issues in Accounting Education*, 2000
Reviewer for Text Analytics Conference, NYC, March 9, 2018.
External Reviewer for Hong Kong Baptist University Faculty Research Grant, May 2017.
Reviewer for "First Annual Special Topics in Strategic and Emerging Technologies in Accounting Conference: Text Analytics", NYC, March 1, 2013.
Reviewer for 2006 AAA AIET Section Annual Meeting
Reviewer for *the Inaugural Asia-Pacific Corporate Governance Conference*, 2005
Reviewer for 2003 AAA IS Section Mid-Year Meeting
Reviewer of the Guido Geerts' "*Introduction to Big Data*" textbook, October 2017
Reviewer of the Guido Geerts' "*Introduction to Power BI*" textbook, October 2017
Reviewer of the XML/XBRL chapter of Ashutosh Deshmukh's "*Digital Accounting: The Effects of the Internet and ERP on Accounting*", March 2003
Served on the editorial board of *Journal of Information Systems*, 2011.
Track Coordinator, Strategic and Emerging Technology Track of AAA Northeast Meeting, 2011.
Program/Paper Chair, AAA Northeast Submission and Peer Review System, 2010, 2011.
Served as North-East Region coordinator of the AAA Strategic and Emerging Technologies Section, 2009-2010, 2010-2011.
Served on the Education Committee of the American Accounting Association's Strategic Emerging Technologies Section, 2009-2010.
Served on the 2004/2005 Membership Committee of the American Accounting Association's AIET Section.
Served on the Program Committee of the *6th, 7th and 8th XBRL International Conferences*, 2002/2003

To UAlbany

Volunteered to participate as faculty mentor in The First Gen Scholars Program, 2021
Volunteered to serve on the admission committee of UAlbany's Information Science PhD Program, Feb 2020, 2022
Participated in 2019, 2021 UAlbany's Opening Convocation as platform party.
Served as Secondary specialization member of Kahyun Lee's Program Guidance Committee, April 10, 2016
Volunteered as food server and chef assistant in the Food For Finals event on Dec 10, 2015.
Served as Advisor of an Honors College thesis, 2014-2015.
Served as Faculty Reviewer at College of Computing and Information Showcase, April 30, 2013

Served as Personal Achievement Liaisons (PAL) mentor of a undergraduate student (2013)
Served as volunteer in Annual Junior FIRST Lego League Expo (organized by College of Computing and Information) on March 2011, December 2011, Dec 2013.
Volunteered as Business School research presenter on UAlbany Day, Feb 7, 2011.
Served as volunteer in UAlbany Fall Festival, October 9, 2010
Served as volunteer on UAlbany's Community Day, October 10, 2009
Served as mentor in UAlbany's Faculty Mentorship Program, 2001-2004, 2008-2009, 2009-2010
Served as mentor in UAlbany's Transfer Connections Mentoring Program, 2009-2010, 2010-2011
Served as volunteer on UAlbany's Fountain Day, 2006, 2008, 2009, 2010
Served as marshal in UAlbany's Commencement, May 2000, May 2002, May 2005, Dec 2006, Dec 2009, May 2011, Dec 2011, Dec 2013, Dec 2014, Dec 2015

To UAlbany School of Business

Served as an alternate Accounting Department representative to Teaching & Learning Committee, UAlbany Business School, 2022-2023. Discussed grading guidelines on 20221020.
Volunteered for graduate commencement, 20210515
Volunteered as a mentor for UAlbany MBA students who participated in the Small Business School Challenge (SBSC), May 2020, 2021. Offered online office hours to participants. SBSC is a virtual hackathon challenging teams of the best MBA's to provide as much support as possible to local small businesses within 48 hours.
Attended UAlbany's Graduate Business Graduation Celebration, May 14, 2020.
Attended Business School Direct Admit reception, April 13, 2018 and April 6, 2019.
Served on Accounting Department Committee to Redraft Ethics Code, Since Mar 23, 2018. Progress report submitted on April 9, 2020.
Served as faculty mentor of UAlbany student teams in the 2017, 2018 PwC's Accounting Challenge
Participate in Office of Diversity and Inclusion Workshop March 27 and April 17, 2017.
Served on graduate accounting student admissions committee, 2014, 2018, 2019, 2020, 2021, 2022
Served as evaluator of junior faculty teaching, 2008, 2009, 2010, 2012, and 2014.
Served as alternate representative on the Graduate Affairs Committee, 2008-2009
Faculty search committee member and Office of Diversity & Affirmative Action representative, Accounting Department, Spring 2009, 2009-2010, 2012-2013
Chair of the Faculty, UAlbany Business School, 2008-2009.
Served on the Graduate Affairs Committee, 2008-2009, 2017-2018
Served on the Personnel Committee, UAlbany School of Business, Spring 2006, Fall 2011, Spring 2012, Fall 2013, 2014, 2019-2020, 2020-2021
Chair of the Personnel Committee, UAlbany School of Business, 2021
Chair of Research Committee, UAlbany School of Business, 2003-2004.
Interim Director of Graduate Accounting Programs, UAlbany Business School, Fall 2002.
Chair of Teaching & Computing Committee, UAlbany Business School, 2001-2002.
Served on Teaching & Computing Committee, UAlbany Business School, 1999-2003, 2005.

To community

Volunteered as member of the St George Greek Orthodox Church (Schenectady, NY) Building Development Sub-Committee since Feb 2017.
Volunteered for installation and remodeling work for Innovative Life Social Enterprise Limited, 2016-2017.

UAlbany Business School campaign leader for State Employee Federated Appeal, 2008.

Dissertation Committee Service

Served on Ingrid Fisher's PhD dissertation committee in 2002.

Served on PhD. student Xiaoshuai Yang's program guidance committee, UAlbany's Information Science PhD Program, 2020, 2021, 2022

External Reviewer of Tenure Case

External reviewer of a tenure case for the Department of Accounting & Finance, School of Business, Robert Morris University, September 2009.

External reviewer of a tenure case for the University of Maine's Business School Tenure and Reappointment Committee, August 2019

Awards & Honors

KPMG Best Paper Award, American Accounting Association (Gender Issues and Worklife Balance Section) annual meeting, Anaheim, California, 2013. Title of paper: *"CEO Gender, Ethical leadership and Accounting Conservatism" (Ho, Li, Tam, and Zhang).*

Best Education Paper Award, American Accounting Association Information Systems Section Mid-Year Meeting, 2008. Title of paper: *"KaDo: An advanced data modeling, database design, database implementation, and information retrieval case for the accounting information systems class." (Geerts and Tam)*

Nominated for the 2018 UAlbany Torch Faculty/Student Engagement Award.

Positive Difference Award, *Department of Student Life, University at Albany*, 2006

Co-recipient of UAlbany's *Center of Institutional Investment Management* funding, 2005

Dean's Advisory Board Fund Award, School of Business, *University at Albany*, 2002

University at Albany Faculty Research Awards Program Category A Award, 2001-2002.

SUNY Employee Development Award, 2002, 2004, 2005, 2008, 2009, 2010, 2012, 2016

Doctoral Dissertation Fellowship, *University of Connecticut*, 1999

University Predoctoral Fellowship, *University of Connecticut*, 1996, 1997, and 1998

Financial Accounting Standards Board (FASB) Ph.D. Program participant, 1998