## JEE-HAE LIM

## Office

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# **EMPLOYMENT**

Aug.1 2018 – current	Shidler Col	lege Distinguished	Professor o	f University of Hawaii-
	Accounting, S	hidler College of Busi	ness	Manoa
Jun.2014 – Jul. 2018	Associate Pro	Sessor & PwC Professor	or of Accounting	, University of Waterloo
	School of Acc	ounting and Finance		
Jul. 2012 – May. 2014	Associate Pro	essor,		University of Waterloo
	School of Acc	ounting and Finance		
Jun. 2006 – Jun. 2012	Assistant Prof	essor,		
	School of Acc	ounting and Finance		University of Waterloo

#### **HONORS/AWARDS**

- 1. *Shidler College Distinguished Professorship*, School of Accountancy, University of Hawaii-Manoa, 2018-2021 & (renewed) 2021-2024.
- 2. **Shidler Summer Research Grant**, Shidler College of Business, University of Hawaii-Manoa, 2019, 2020, 2021, 2022, & 2023.
- 3. *The Best Paper Award:* Information Security Breaches and Stock Return Synchronicity. *The 2019 Midyear Meeting Best Emerging Scholar Paper Award*, San Antonio, TX, January 10-12, 2019.
- 4. Service Award for the 2017 AIS Mid-Year Conference Coordinator, Orlando, FL, January, 2017.
- The Best Paper Award: The Impact of Service Provider Switches on XBRL Quality. The 2016 Pacific Asia Conference on Information Systems (PACIS) - IT/IS Governance Track, June 27-July1, 2016.
- 6. **Distinguished Teacher Award** (University level *One* of Four Winners of University of Waterloo's Highest Teaching Recognition), University of Waterloo, June 2016. <a href="https://uwaterloo.ca/stories/distinguished-teaching-award-winners-2016">https://uwaterloo.ca/stories/distinguished-teaching-award-winners-2016</a>
- 7. **Outstanding Research Fellowship Award**, School of Accounting and Finance, University of Waterloo, 2015-2018.
- 8. *The Best Paper Award:* The SEC's XBRL Mandate and Credit Risk: Evidence on a Link between Credit Default Swap Pricing and XBRL Disclosure. *The 2015 AIS Mid-Year Conference*, Charleston, SC, January 22-24, 2015.
- 9. **PwC Professorship** of Accounting (**Outstanding Research and Teaching recognitions**), University of Waterloo, 2014-2019.
- 10. **Outstanding Teaching Fellowship Award**, School of Accounting and Finance, University of Waterloo, 2014-2017.
- 11. UW Outstanding Performance Award in Teaching and Scholarship, 2013.
- 12. **SAF Teaching Fellowship Award**, School of Accounting and Finance, University of Waterloo, 2013-2014.
- 13. **Outstanding Research Fellowship Award**, School of Accounting and Finance, University of Waterloo, 2012 2015.

14. *The Best Paper Award:* Role of IT Executives on the Firm's Ability to Achieve Competitive Advantage Through IT Capability. *The 2011 International Conference on Enterprise Systems, Accounting and Logistics*, Thassos Island, Greece, July 10-12, 2011.

- 15. **SAF Teaching Fellowship Award**, School of Accounting and Finance, University of Waterloo, 2010-2011.
- 16. **SAF Research Fellowship Award**, School of Accounting and Finance, University of Waterloo, 2009-2010.
- 17. **The David C. Higginbotham PwC Fellowship,** Research and Teaching Excellence (**only one junior faculty member**, School of Accounting and Finance, University of Waterloo, 2008-2011.
- 18. *The Best Paper Award:* IT Control Weaknesses and Firm Performance (with Boritz, E.) *The 2008 AIS Mid-Year Conference*, Redondo Beach, California, January 9-12, 2008.
- 19. New Faculty Research Award, University of Waterloo, 2007.
- 20. **David Merchant International Student Award** for Achievement, in Alph Pi Chapter (national level—only one awarded per year), 2006.
- 21. Dissertation Fellowship, School of Business, University of Kansas, Spring 2006.
- 22. **The 2005 Outstanding Graduate Teaching Assistant Award** (University level only five awarded per year), University of Kansas, 2005.
- 23. Outstanding International Woman Student Award, University of Kansas, 2005.
- 24. John O. Tollefson O Teaching Award, School of Business, University of Kansas, 2005.
- 25. Outstanding International Scholar in Phi Beta Delta Honor Chapter, University of Kansas, 2004.
- 26. Selected Attendant for the Doctoral Consortiums, *Decision Science Institute (DSI)*, November 20, 2004.
- 27. Selected Attendant for the Doctoral Consortiums, *Americas Conference on Information Systems* (*AMCIS*), New York, August 5, 2004.
- 28. **The AIS PhD Scholarship**, School of Business, University of Kansas, Fall 2003 Spring 2006.
- 29. Dean's List, School of Business, University of Kansas, Fall 2003 Spring 2006.
- 30. Selected Attendant for the Doctoral Consortiums, *American Accounting Association (AAA)*—IS section, San Diego, January 2003.
- 31. **The Walter S. Sutton/KPMG Scholarship**, School of Business, University of Kansas, Summer 2003.
- 32. **The Walter S. Sutton/KPMG Peat Marwick Doctoral Scholarship**, School of Business, University of Kansas, Fall 2002–Spring 2003.
- 33. **International Scholarship** (one of the five outstanding international scholars), University of Kansas, 2000.
- 34. Sene & Louella Carlile Teaching Award, Communication Studies, University of Kansas, 2000.

# SELECTED PUBLICATIONS

- Kwon, S.Y., Lim, J.H., and Park, J.W. CFO Accounting Expertise and SEC Comment Letter Process. *Journal of Accounting, Auditing and Finance*. (2024), 1-37. (DOI: 10.1177/0148558X231215912).
- 2. Lim, J.H., Richardson, V.J., and Smith, R. Does XBRL Tagging Indicate Disclosure Quality? The Relationship between XBRL Standard and Extension Tags and Stock Return Synchronicity. *Journal of Information Systems* (2023), 37 (3): 81-100.
- 3. Jeong, A. and Lim, J.H. The Impact of the Blockchain Technology Adoption Announcements on Firm's Market Value. *Journal of Information Systems* (2023), 37 (1): 39-65.
- 4. Kim, J.K., Lim, J.H., and Yoon, K.H. How do the Content, Format, and Tone of Twitter-based Corporate Disclosure Vary Depending on Earnings Performance? (2022), 47: 100574. *International Journal of Accounting Information Systems*.
- 5. Haislip, J., Lim, J.H., and Pinsker, R. The Impact of Executives' IT Expertise on Reported Data Security Breaches. *Information Systems Research* (2021), 32 (2): 318-334.

6. Kim, J.W., Lim, J.H., and Yoon, K.H. Shareholder Wealth Effects of Audit Data Analytics Announcements. *Accounting Horizon* (2020), 34 (4): 125–142.

- 7. Kim, J.B., Kim, J.W. and Lim, J.H. Does Mandatory XBRL Adoption Constrain Managerial Opportunism in Financial Reporting? Evidence from Mandated U.S. Filers. *Contemporary Accounting Research* (2019), 36 (4): 2610-2634.
- 8. Jeong, C., Lee, S.Y., and Lim, J.H. Information Security Breaches and IT Security Investments: Impacts on Competitors. *Information and Management* (2019), 56 (5):681-695.
- 9. Yen, J.C., Lim, J.H., Wang, T., and Hsu, C. The Impact of Audit Firms' Characteristics on Audit Fees Following Information Security Breaches. *Journal of Accounting and Public Policy* (2018), 37 (6): 489-507.
- 10. Felo, A.J., Kim, J.W., and Lim, J.H. Can XBRL Detailed Tagging of Footnotes Improve Financial Analysts' Information Environment? *International Journal of Accounting Information Systems* (2018), 28, 45-58.
- 11. Boritz, E., Efendi, J., and Lim, J.H. The Impact of Senior Management Competencies on the Voluntary Adoption of an Innovative Technology. *Journal of Information Systems*. (2018), 32 (4): 25-46.
- 12. Chen, G., Kim, J.B., Lim, J.H., and Zhou, J. XBRL Adoption and Bank Loan Contracting: Early Evidence. *Journal of Information Systems*. (2018), 32 (4): 47-69.
- 13. Janvrin, D., Lim, J.H. and Peters, G. The Perceived Impact of Journal of Information Systems on Promotion and Tenure. *Journal of Information Systems* (2015), 29 (1): 73-93.
- 14. Back, B.H., Lim, J.H., and Zang Y.S. An Examination of Earnings Surprises for Urban and Rural Firms. *Korean Accounting Review* (2014), 39 (2): 77-108.
- 15. Lim, J.H., Stratopoulos, T., and Wirjanto, T. Sustainability of a Firm's Reputation for IT Capability: Role of Senior Executives. *Journal of Management Information Systems* (2013), 30 (1): 59-98.
- 16. Kobelsky, K., Lim, J.H., and Jha, R. The Impact of Performance-based Compensation on Internal Control. *Journal of Applied Business Research* (2013), 29 (3): 913-934.
- 17. Boritz, E., Hayes, L., and Lim, J.H. A Content Analysis of Auditors' Reports on IT Internal Control Weaknesses: The Comparative Advantages of an Automated Approach to Control Weakness Identification. *International Journal of Accounting Information Systems* (June 2012), 14 (2): 138-163.
- 18. Kim, J.W., Lim, J.H., and No, W.G. The Effect of Mandatory XBRL Reporting Across the Financial Information Environment: Evidence in the First Waves of Mandated U.S. Filers. *Journal of Information Systems* (Spring 2012), 26 (1): 127-153.
- 19. Brown, K., and Lim, J.H. The Effect of Internal Control Deficiencies on the Usefulness of Earnings in Executive Compensation. *Advances in Accounting* (June 2012), 28 (1): 75-87.
- 20. Lim, J.H., Stratopoulos, T., and Wirjanto, T. Role of IT Executives on the Firm's Ability to Achieve Competitive Advantage through IT Capability. *International Journal of Accounting Information Systems* (March 2012), 13 (1): 21-40.
- 21. Yang, S.B., Lim, J.H., Oh, W.S., Animesh, A., and Pinsonneault, A. Using Real Options to Investigate the Market Value of Virtual World Businesses. *Information Systems Research* (September 2012), 23 (3): 1011-1029.
- 22. Chen, C., Lim, J.H., and Stratopoulos, T. IT Capability and A Firm's Ability to Recover from Losses: Evidence from the Economic Downturn of the Early 2000s. *Journal of Information Systems* (Fall 2011), 25 (2): 117-144.
- 23. Lim, J.H., Richardson, V.J., Dehning, B., and Smith, R. A Meta-Analysis of the Effects of IT Investment on Firm Financial Performance. *Journal of Information Systems* (Fall 2011), 25 (2): 145-169.
- 24. Lim, J.H., Stratopoulos, T., and Wirjanto, T. Path Dependence of Dynamic Information Technology Capability: An Empirical Investigation. *Journal of Management Information Systems* (Winter 2011-12), 28 (3): 45-84.

25. Kim, J.W. and Lim, J.H. IT Investments Disclosure, Information Quality, and Factors Influencing Managers' Choices. *Information and Management* (2011), 48: 114-123.

- 26. Stratopoulos T., and Lim, J.H. IT Innovation Persistence: An Oxymoron?" *Communications of the ACM (accepted in 2008*, and in press 2010), 53 (5): 1-5.
- 27. Li, C., Lim, J.H., and Wang, Q. (2007). Internal and External Monitors of IT Controls. *International Journal of Accounting Information Systems*, 8: 225-239.

My RESEARCH World-Wide RANK: 1<sup>st</sup> rank over 12 years, and 2<sup>nd</sup> rank overall years for *Archival Accounting Information Systems*:

http://www.byuaccounting.net/rankings/indrank/rank ind cnt.php?qurank=AIS Archi&sortorder=ranking6

## **CONFERENCE PRESENTATIONS** (Note: Underline: as a presenter)

- 1. Jeong, A., <u>Kim, H.</u>, and Lim, J.H. Do Companies Make the World Better? Effect of Blockchain Adoption on a Firm's Environmental and Social Performance. *The Special Issues Conference: The Digital Transformation of ESG Reporting*, New York, Dec.1-2. 2023.
- 2. Haislip, J., <u>Lim, J.H.</u>, and Pinsker, R. Significant Data Security Breach Impacts on CEOs and CFOs. 2023 KrAIS Summer Workshop, Seoul, Korea, July 5-6, 2023.
- 3. Chiu, T.T., <u>Lim, J.H.</u>, and Traini, S. Blockchain Adoption and Investment Efficiency. The Asian Finance Conference, The University of Economics Ho Chi Minh City (UEH), Vietnam, June 26-27, 2023.
- 4. Haislip, J., <u>Lim, J.H.</u>, and Pinsker, R. Significant Data Security Breach Impacts on CEOs and CFOs. 2023 KMIS, Je-Ju, Korea, June 8-10, 2023.
- 5. <u>Frost. T.,</u> He, Z., HuangFu. J., and Lim, J.H. Does Information Technology Capability affect Relationship-Specific Investing? *The2023 AIS Mid-Year Conference*, Las Vegas, NV, Jan. 26-28, 2023.
- 6. Guo, F., Haislip, J., <u>Lim, J.H.</u>, and Masli, A. The Importance of Executives' IT Expertise in Generating IT Innovation. *The*2023 AIS Mid-Year Conference, Las Vegas, NV, Jan. 26-28, 2023.
- 7. Lee, K.H., Lim, J.H., Liu, J., and <u>Yoon, K.H.</u> Voluntary Disclosure Specificity and Audit Fees. *The2023 AIS Mid-Year Conference*, Las Vegas, NV, Jan. 26-28, 2023.
- 8. Chiu, T.T., <u>Lim, J.H.</u>, and Traini, S. Blockchain Adoption and Investment Sensitivity to Stock Price. *The 56<sup>th</sup> Hawaii International Conference on Systems Sciences (HICSS)*, Maui, HI, January 3-6, 2023.
- 9. Lim, J.H., <u>Richardson, V.J.</u>, and Smith, R. Does XBRL Tagging Affect Financial Statement Comparability? The Impact of XBRL Standard and Extension Tags on Stock Return Synchronicity. *The 2nd JIS International Conference*, University of Duisburg-Essen, Duisburg, Germany, September 1-2, 2022.
- 10. Lim, J.H., Richardson, V.J., and <u>Smith, R.</u> XBRL and Investor Disclosure Processing Costs. *The virtual 2022 Annual Meeting at American Accounting Association*, August 11-12, 2022.
- 11. Frost. T., He, Z., <u>HuangFu. J.</u>, and Lim, J.H. Does Information Technology Capability affect Relationship-Specific Investing? *The 2022 Annual Meeting at American Accounting Association*, San Diego, August 1-3, 2022.
- 12. Chiu, T.T., Lim, J.H., and Traini, S. Blockchain Adoption and Investment Sensitivity to Stock Price. *Korean Accounting Association (KAA)*, Jeju, South Korea, June 23-June 24, 2022.
- 13. Chiu, T.T., <u>Lim, J.H.</u>, and Traini, S. Blockchain Adoption and Investment Sensitivity to Stock Price. *Korea Society of Management Information Systems (KMIS)*, Busan, South Korea, June 9-June 11, 2022.
- 14. Chiu, T.T., Lim, J.H., and <u>Traini, S.</u> Blockchain Adoption and Investment Sensitivity to Stock Price. *The 44<sup>st</sup> Annual Congress of the European Accounting Association (EAA)*, Bergen, Norway, May 11- May 13, 2022.
- 15. Lim, J.H., <u>Richardson, V.J.</u>, and Smith, R. Does XBRL Technology Affect Investor Disclosure Processing Cost and Subsequent Market Outcomes? *The*2022 *AIS Mid-Year Conference*,

- Orlando, FL, Jan. 20-22, 2022.
- 16. Jeong A., and Lim, J.H. The Impact of Blockchain Technology Adoption Announcements on Firm's Market Value. *The*2022 AIS Mid-Year Conference, Orlando, FL, Jan. 20-22, 2022.<sup>1</sup>
- 17. Chiu, T.T., Lim, J.H., and <u>Traini, S.</u> Blockchain Adoption and Investment Sensitivity to Stock Price. *The 4th UWA Blockchain and Cryptocurrency Conference (Virtual)*, UWA Business School, University of Western Australia (UWA), Nov. 22-23, 2021.
- 18. Lim, J.H., <u>Richardson, V.J.</u>, and Smith, R. Does XBRL Technology Affect Investor Disclosure Processing Cost and Subsequent Market Outcomes? *The 2021 BYU Accounting Research Symposium*, Brigham Young University, Sep. 16-28, 2021.
- 19. Haislip, J., Lim, J.H., and <u>Pinsker, R.</u> The King is Dead, Long Live the New IT King: Top Management Team Changes Following a Data Security Breach. *The virtual 2021 Annual Meeting at American Accounting Association*, August 2-5, 2021.
- 20. <u>Lim, J.H.</u>, Park, J.W., Peters, G., and Richardson, V.J. Examining the Potential Benefits of Audit Data Analytics. *The virtual 2021 AIS Mid-Year Conference*, February 4-6, 2021.
- 21. <u>Haislip, J.,</u> Lim, J.H., and Pinsker, R. The King is Dead, Long Live the New IT King: Top Management Team Changes Following a Data Security Breach. *The virtual 2021 AIS Mid-Year Conference*, February 4-6, 2021.
- 22. Lim, J.H., Park, J.W., <u>Peters, G.</u>, and Richardson, V.J. The Impact of Audit Data Analytics Technology on Audit Outcomes. *The virtual 2021 Auditing Section Midyear Meeting*, January 14-16, 2021.
- 23. Lim, J.H., <u>Richardson, V.J.</u>, and Smith, R. The Impact of XBRL Tags on Stock Return Synchronicity. *The 2020 AIS Mid-Year Conference*, Orlando, FL, January 23-25, 2020.
- 24. Kim, J.W., Lim, J.H., and <u>Yoon, K.H.</u> Shareholder Wealth Effects of Audit Data Analytics Announcements. *The Accounting Horizon Conference on Data Analytics in Accounting*, New York, NY, December 12-13, 2019.
- 25. <u>Lim, J.H.</u>, Yen, J.C. The Impact of Information Security Breaches and Stock Return Synchronicity. *The* 2019 Accounting & finance Association of Australia and New Zealand (AFAANZ) Conference, Brisbane, July 6-9, 2019.
- 26. Lim, J.H., <u>Yen, J.C.</u>, Wang, T. Information Security Breaches and Stock Return Synchronicity. *The 2019 Annual Meeting at American Accounting Association*, San Francisco, August 10-14, 2019.
- 27. Lim, J.H., <u>Yen, J.C.</u>, Wang, T. Information Security Breaches and Stock Return Synchronicity. ("*The Best Paper Award*"). *The 2019 AIS Mid-Year Conference*, San Antonio, TX, January 10-12, 2019.
- 28. Lim, J.H., <u>Yen, J.C.</u>, Wang, T. Information Security Breaches and Stock Return Synchronicity. *10th Annual Pre-ICIS Workshop on Accounting Information Systems*, San Francisco, CA, December 12, 2018.
- 29. <u>Hayes, L., and Lim, J.H.</u> Text Analysis in Accounting Research. *3<sup>rd</sup> Qualitative Accounting Research Symposium*, University of Guelph, November 20-December 1, 2018.
- 30. Lim, J.H., <u>Yen, J.C.</u>, Wang, T. Information Security Breaches and Stock Return Synchronicity. *The 2018 Annual Meeting at American Accounting Association*, Washington D.C., August 3-8, 2018.
- 31. <u>Lim, J.H.</u>, Richardson, V.J., and Smith, R. Does XBRL Affect Firms' Stock Liquidity? The *2018 Journal of Accounting, Auditing and Finance (JAAF) Conference*, Je-Ju, South Korea, June 24-27, 2018.
- 32. <u>Lim, J.H.</u>, Richardson, V.J., and Smith, R. Does XBRL Affect Firms' Stock Liquidity? *The 41<sup>st</sup> Annual Congress of the European Accounting Association (EAA)*, Milan, Italy, May 30- June 1, 2018.

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<sup>&</sup>lt;sup>1</sup> withdrew it due to ongoing COVID concerns.

33. <u>Lim, J.H.</u>, Richardson, V.J., and Smith, R. Does XBRL Affect Firms' Stock Liquidity? *The 2018 AIS Mid-Year Conference*, Newport Beach, CA, January 18-20, 2018.

- 34. <u>Lim, J.H.</u>, Richardson, V.J., and Smith, R. An Examination of Potential Benefits of XBRL Reporting: Does XBRL Affect Firms' Long-Term Stock Liquidity? *The 8<sup>th</sup> International Conference of the Japanese Accounting Review*, Kobe University, Japan, January 6, 2018.
- 35. Jeong, C., Lee, S.Y., and <u>Lim, J.H.</u> The Impact of Information Security Breaches and IT Security Investments on a Firm's Competitors. *International Conference on Information Systems (ICIS)*, Seoul, December 10-13, 2017.
- 36. <u>Lim, J.H.</u>, Richardson, V.J., and Smith, R. An Examination of Potential Benefits of XBRL Reporting: Does XBRL Affect Firms' Long-Term Stock Liquidity? *The 9th Annual Pre-ICIS Workshop on Accounting Information Systems*, Seoul, December 9, 2017.
- 37. Haislip, J., <u>Lim, J.H.</u>, and Pinsker, R. Do the Roles of the CEO and CFO Differ when it comes to Data Security Breaches? *Americas Conference on Information Systems (AMCIS)*, Boston, August 10-12, 2017.
- 38. Hong, M.J., and <u>Lim, J.H.</u>, The Effect of XBRL Adoption on the Receipt and Remediation of SEC Comment Letters. 2017 Conference on the Convergence of Financial and Managerial Accounting Research, Banff, June 19-21, 2017.
- 39. Hong, M.J., and <u>Lim, J.H.</u>, The Effect of XBRL Adoption on the Receipt and Remediation of SEC Comment Letters. *The 40<sup>th</sup> Annual Congress of the European Accounting Association (EAA)*, Valencia, Spain, May 10-12, 2017.
- 40. Felo, A.J., Kim, J.W., and Lim, J.H., Can Detailed Tagging of Footnotes Improve Analysts' Forecast Accuracy and Dispersion? *International Symposium on Accounting Information Systems (ISAIS)*, Valencia, Spain, May 8-9, 2017.
- 41. Hong, M.J., and <u>Lim, J.H.</u>, The Effect of XBRL Adoption on the Receipt and Remediation of SEC Comment Letters. *The 2017 AIS Mid-Year Conference*, Orlando, FL, January 19-21, 2017.
- 42. Felo, A.J., Kim, J.W., and <u>Lim, J.H.</u>, Can Detailed Tagging of Footnotes Improve Analysts' Forecast Accuracy and Dispersion? *The 2017 AIS Mid-Year Conference*, Orlando, FL, January 19-21, 2017.
- 43. <u>Lim, J.H.</u>, and Wang, T. The Impact of Service Provider Switches on XBRL Quality. *The 2016 Annual Meeting at American Accounting Association*, New York, August 6-10, 2016.
- 44. <u>Lim, J.H.</u>, Richardson, V.J., and Smith, R. An Examination of Potential Benefits of XBRL Reporting: Does XBRL Affect Firms' Long-Term Stock Liquidity? *The 2016 Annual Meeting at American Accounting Association*, New York, August 6-10, 2016.
- 45. <u>Lim, J.H.</u>, and Wang, T. The Impact of Service Provider Switches on XBRL Quality. ("*The Best Paper Award*"-*IT/IS Governance Track*). *The 2016 Pacific Asia Conference on Information Systems*, Chiayi, Taiwan, June 27-July 1, 2016.
- 46. <u>Lim, J.H.</u>, and Wang, T. The Impact of Service Provider Switches on XBRL Quality. *The 2016 ITAM/KrAIS*, Busan, South Korea, June 21-25, 2016.
- 47. <u>Lim, J.H.</u>, and Wang, T. The Impact of Service Provider Switches on XBRL Quality. *The 2016 Canadian Academic Accounting Association*, St. John's, Newfoundland and Labrador, June 2-4, 2016.
- 48. <u>Lim, J.H.</u>, Richardson, V.J., and Smith, R. An Examination of Potential Benefits of XBRL Reporting: Does XBRL Affect Firms' Long-Term Stock Liquidity? *The 2016 AIS Mid-Year Conference*, Houston, TX, January 20-23, 2016.
- 49. <u>Lim, J.H.</u>, and Wang, T. The Impact of Service Provider Switches on XBRL Quality. *The 2016 AIS Mid-Year Conference*, Houston, TX, January 20-23, 2016.
- 50. <u>Lim, J.H.</u> Invited Panelist, "The Status of XBRL: Introducing XBRL in Asia." *The 2015 Annual Meeting at American Accounting Association*, Chicago, August 8-12, 2015.
- 51. Chen, G., Kim, J.B., <u>Lim, J.H.</u>, and Zhou, J. XBRL Adoption and Bank Loan Contracting: Early Evidence. *The 2015 Canadian Academic Accounting Association*, Toronto, May 28-31, 2015.
- 52. Griffin P.A., Hong, H.A., Kim, J.B., and Lim, J.H. The SEC's XBRL Mandate and Credit Risk.

- ("The Best Paper Award"). The 2015 AIS Mid-Year Conference, Charleston, SC, January 22-24, 2015.
- 53. Boritz, E., Efendi, J., and <u>Lim, J.H.</u> The Impact of Executive Team Competencies on XBRL Adoption. *International Conference on Information Systems (ICIS)*, Auckland, December 14-17, 2014.
- 54. Griffin P.A., Hong, H.A., Kim, J.B., and Lim, J.H. The SEC's XBRL Mandate and Credit Risk: Evidence on a Link between Credit Default Swap Pricing and XBRL Disclosure. *The 25th Annual Conference on Financial Economics and Accounting*, November 14-15-2014.
- 55. Chen, G., Kim, J.B., Lim, J.H., and Zhou, J. XBRL Adoption and Bank Loan Contracting: Early Evidence. *The 2014 Annual Meeting at American Accounting Association*, Atlanta, August 2-6, 2014.
- 56. Griffin P.A., Hong, H.A., Kim, J.B., and Lim, J.H. The SEC's XBRL Mandate and Credit Risk: Evidence on a Link between Credit Default Swap Pricing and XBRL Disclosure. *The 2014 Annual Meeting at American Accounting Association*, Atlanta, August 2-6, 2014.
- 57. Lim, J.H., Stratopoulos, T., and Wirjanto, T. IT Reputation Building and Market Valuation. *Hawaiian International Conference on Systems Sciences (HICSS)*, Big Island, January 6-9, 2014.
- 58. Lim, J.H., Han, K.S., and Mithas S. How CIO Influence IT Investments and Firm Performance. *International Conference on Information Systems (ICIS)*, Milan, December 15-18, 2013.
- 59. Kim, J.B., Kim, J.W. and <u>Lim, J.H.</u> Does Mandatory XBRL Adoption Constrain Managerial Opportunism in Financial Reporting? Evidence from Mandated U.S. Filers. *The 2013 Annual Meeting at American Accounting Association*, Anaheim, August 3-7, 2013.
- 60. <u>Lim, J.H.</u>, Stratopoulos, T., and Wirjanto, T. IT Reputation Building and Market Valuation. *The 2013 Annual Meeting at American Accounting Association*, Anaheim, August 3-7, 2013.
- 61. Boritz, E., Efendi, J., and <u>Lim, J.H.</u> Executive Team Information System and Financial Reporting Competencies, and Voluntary Adoption of XBRL. *The 2013 Annual Meeting at American Accounting Association*, Anaheim, August 3-7, 2013.
- 62. <u>Lim, J.H.</u>, Stratopoulos, T., and Wirjanto, T. IT Reputation Building and Market Valuation. (*Nominated* as "The Best Paper Award"). *Pacific Asia Conference on Information Systems*, Jeju Island, June 18-22, 2013.
- 63. Boritz, E., Efendi, J., and <u>Lim, J.H.</u> Executive Team Information System and Financial Reporting Competencies, and Voluntary Adoption of XBRL. *Pacific Asia Conference on Information Systems*, Jeju Island, June 18-22, 2013.
- 64. Kim, J.B., Kim, J.W. and Lim, J.H. Does Mandatory XBRL Adoption Constrain Managerial Opportunism in Financial Reporting? Evidence from Mandated U.S. Filers. *The 2013 Canadian Academic Accounting Association*, Montreal, May 30-June 2, 2013.
- 65. Lim, J.H., Stratopoulos, T., and Wirjanto, T. IT Reputation Building and Market Valuation. *The 2013 Canadian Academic Accounting Association*, Montreal, May 30-June 2, 2013.
- 66. Boritz, E., Efendi, J., and Lim, J.H. Executive Team Information System and Financial Reporting Competencies, and Voluntary Adoption of XBRL. *The 2013 Canadian Academic Accounting Association*, Montreal, May 30-June 2, 2013.
- 67. Kim, J.B., Kim, J.W. and <u>Lim, J.H.</u> Does Mandatory XBRL Adoption Constrain Managerial Opportunism in Financial Reporting? Evidence from Mandated U.S. Filers. *The 36<sup>th</sup> Annual Congress of the European Accounting Association (EAA)*, Paris, France, May 6-8, 2013.
- 68. Boritz, E., Efendi, J., and <u>Lim, J.H.</u> Executive Team Information System and Financial Reporting Competencies, and Voluntary Adoption of XBRL. *The International Symposium on Accounting Information Systems (ISAIS)*, Paris, France, May 5, 2013.
- 69. Kim, J.B., Kim, J.W. and Lim, J.H. Does Mandatory XBRL Adoption Constrain Managerial Opportunism in Financial Reporting? Evidence from Mandated U.S. Filers. *The 6<sup>th</sup> University of Kansas International Conference on XBRL and Information Systems: Transparency, Assurance, and Analysis.* Lawrence, Kansas, April 25-27, 2013.
- 70. Boritz, E., Efendi, J., and Lim, J.H. Executive Team Information System and Financial

- Reporting Competencies, and Voluntary Adoption of XBRL. *The 2013 AIS Mid-Year Conference*, Lauderdale, FL, January 10-12, 2013.
- 71. Lim, J.H., Stratopoulos, T., and Wirjanto, T. IT Reputation Building and Market Valuation. *The 2013 AIS Mid-Year Conference*, Lauderdale, FL, January 10-12, 2013.
- 72. Boritz, E., Hayes, L., and Lim, J.H. On IT Control Weaknesses in Auditors' Reports on Internal Control. *The 2013 AIS Mid-Year Conference*, Lauderdale, FL, January 10-12, 2013.
- 73. <u>Lim, J.H.</u>, Han, K.S., and Mithas S. How CIO Position Influences IT Investments and Firm Performance. *Workshop on Information Systems and Economics (WISE)*, Orlando, Florida, December 15-16, 2012.
- 74. Kim, J.B., Kim, J.W. and <u>Lim, J.H.</u> Does Mandatory XBRL Adoption Constrain Managerial Opportunism in Financial Reporting? Evidence from Mandated U.S. Filers. *The 2012 Pre-ICIS Workshop Association for Information Systems Special Interest Group on Accounting Information Systems (SIGASYS)*, Orlando, Florida, December 15, 2012.
- 75. Boritz, E., Efendi, J., and <u>Lim, J.H.</u> Executive Team Accounting and Information System Credentials, and Voluntary Adoption of XBRL Reporting. *The 25<sup>th</sup> XBRL International Conference*, Yokohama, Japan, November 4-8, 2012.
- 76. <u>Lim, J.H.</u>, Stratopoulos, T., and Wirjanto, T. The Impact of Senior IT Executives on IT Capability. *Americas Conference on Information Systems (AMCIS)*, Seattle, August 9-11, 2012.
- 77. Boritz, E., Hayes, L., and <u>Lim, J.H.</u> On IT Control Weaknesses in Auditors' Reports on Internal Control. *Americas Conference on Information Systems (AMCIS)*, Seattle, August 9-11, 2012.
- 78. <u>Lim, J.H.,</u> Stratopoulos, T., and Wirjanto, T. The Impact of Senior IT Executives on IT Capability. *The 2012 Annual Meeting at American Accounting Association*, Washington D.C., August 4-8, 2012.
- 79. Boritz, E., Hayes, L., and Lim, J.H. On IT Control Weaknesses in Auditors' Reports on Internal Control. *The 2012 Annual Meeting at American Accounting Association*, Washington D.C., August 4-8, 2012.
- 80. Lim, J.H., Stratopoulos, T., and Wirjanto, T. Reciprocity between Senior IT Executives and IT Capable Firms: A Source of Sustainable Competitive Advantage. *The OCIS Division of the Academy of Management Annual Meeting*, Boston, August 3-7, 2012.
- 81. <u>Lim, J.H.</u>, Stratopoulos, T., and Wirjanto, T. The Impact of Senior IT Executives on IT Capability. *The 2012 Canadian Academic Accounting Association*, Charlottetown, PEI, May 3-June 3, 2012.
- 82. Boritz, E., Hayes, L., and Lim, J.H. On IT Control Weaknesses in Auditors' Reports on Internal Control. *The 2012 Canadian Academic Accounting Association*, Charlottetown, PEI, May 3-June 3, 2012.
- 83. <u>Lim, J.H.</u>, Stratopoulos, T., and Wirjanto, T. Reciprocity between Senior IT Executives and IT Capable Firms: A Source of Sustainable Competitive Advantage. *The 2012 AIS Mid-Year Conference*, Phoenix, AZ, January 5-8, 2012.
- 84. <u>Lim, J.H.</u>, Stratopoulos, T., and Wirjanto, T. Reciprocity between Senior IT Executives and IT Capable Firms: A Source of Sustainable Competitive Advantage. *Post-International Conference of Information Systems, ICIS Conference*, Shanghai, China, December 7, 2011.
- 85. Boritz, E., and <u>Lim, J.H.</u> SOX 404: The Role of the Chief Information Officer. *The UW–CISA* and International Journal of Accounting Information Systems 7<sup>th</sup> Bi-Annual Research Symposium, Toronto, October 2011.
- 86. Lim, J.H., Stratopoulos, T., and Wirjanto, T. Reciprocity between Senior IT Executives and IT Capable Firms: A Source of Sustainable Competitive Advantage. *The UW–CISA and International Journal of Accounting Information Systems* 7<sup>th</sup> *Bi-Annual Research Symposium*, Toronto, October 2011.
- 87. Boritz, E., Hayes, L., and Lim, J.H. What do Auditor's Reports on Internal Control Tell Us about IT Control Weaknesses in Financial Reporting Systems? *The UW–CISA and International*

- Journal of Accounting Information Systems 7<sup>th</sup> Bi-Annual Research Symposium, Toronto, October 2011.
- 88. Kim, J.W., <u>Lim, J.H.</u>, and No, W.G. The Effect of XBRL Disclosures on Information Environment in the Market: Early Evidence. *The 2011 Annual Meeting at American Accounting Association*, Denver, August 6-10, 2011.
- 89. <u>Lim, J.H.</u>, and Stratopoulos, T. Reciprocity between CIO Power and IT Leadership. *The 2011 Annual Meeting at American Accounting Association*, Denver, August 6-10, 2011.
- 90. Lim, J.H., Stratopoulos, T., and Wirjanto, T. Role of IT Executives on the Firm's Ability to Achieve Competitive Advantage Through IT Capability. ("The Best Paper Award"). The 2011 International Conference on Enterprise Systems, Accounting and Logistics, Thassos Island, Greece, July 10-12, 2011.
- 91. Kim, J.W., <u>Lim, J.H.</u>, and No, W.G. The Effect of XBRL Disclosures on Information Environment in the Market: Early Evidence. *The 2011 Canadian Academic Accounting Association*, Toronto, May 26-29, 2011.
- 92. <u>Lim, J.H.</u>, and Stratopoulos, T. Reciprocity between CIO Power and IT Leadership. *The 2011 Canadian Academic Accounting Association*, Toronto, May 26-29, 2011.
- 93. Kim, J.W., <u>Lim, J.H.</u>, and No, W.G. The Effect of XBRL Disclosures on Information Environment in the Market: Early Evidence. The 5<sup>th</sup> University of Kansas International Conference on XBRL: Transparency, Assurance, and Analysis, Kansas City, April 29-30, 2011.
- 94. Kim, J.W., <u>Lim, J.H.</u>, and No, W.G. The Effect of XBRL Disclosures on Information Environment in the Market: Early Evidence. *The 2011 AIS Mid-Year Conference*, Atlanta, GA, January 5-8, 2011.
- 95. <u>Lim, J.H.</u>, and Stratopoulos, T. Reciprocity between CIO Power and IT Leadership. *The 2011 AIS Mid-Year Conference*, Atlanta, GA, January 5-8, 2011.
- 96. Kim, J.W., <u>Lim, J.H.</u>, and No, W.G. The Effect of XBRL Disclosures on Information Environment in the Market. *The 21<sup>st</sup> XBRL International Conference*, Beijing, October 17-21, 2010.
- 97. Lim, J.H., Stratopoulos, T., and Wirjanto, T. Empirical Validation for the Durable Resource Heterogeneity Assumption in RBV. *The Academy of Management Annual Meeting*, Chicago, August 6-10, 2010.
- 98. Brown, K., and <u>Lim, J.H.</u> The Effect on Internal Control Deficiencies on the Stewardship Role of Accounting Earnings. *The 2010 Annual Meeting at American Accounting Association*, San Francisco, July 31-August 4, 2010.
- 99. <u>Lim, J.H.,</u> Stratopoulos, T., and Wirjanto, T. *Achieving and Sustaining IT Capability Leadership in a Dynamic Environment. The 2010 Annual Meeting at American Accounting Association*, San Francisco, July 31-August 4, 2010.
- 100. Kim, J.W. and Lim, J.H. Voluntary Disclosure of IT investments. *The 2010 Annual Meeting at American Accounting Association*, San Francisco, July 31-August 4, 2010.
- 101. Boritz, E., Hayes, L., and Lim, J.H. What Do Critical Internal Control Weaknesses Tell US about Financial Reporting Systems? *The 2010 Annual Meeting at American Accounting Association*, San Francisco, July 31-August 4, 2010.
- 102. Chen, C., <u>Lim, J.H.</u>, and Stratopoulos, T. Persistent Profits and Transitory Losses: Role of IT Innovation Capability. *The 2010 Canadian Academic Accounting Association*, Vancouver, BC, May 27-29, 2010.
- 103. Brown, K., and Lim, J.H. The Effect on Internal Control Deficiencies on the Stewardship Role of Accounting Earnings. *The 2010 Canadian Academic Accounting Association*, Vancouver, BC, May 27-29, 2010.
- 104. Boritz, E., Hayes, L., and <u>Lim, J.H.</u> What Do Critical Internal Control Weaknesses Tell us about Financial Reporting Systems? *The 2010 Canadian Academic Accounting Association*, Vancouver, BC, May 27-29, 2010.
- 105. Kim, J.W. and Lim, J.H. Voluntary Disclosure of IT investments. *The 2010 Canadian*

- Academic Accounting Association, Vancouver, BC, May 27-29, 2010.
- 106. Boritz, E., Hayes, L., and Lim, J.H. What Do Critical Internal Control Weaknesses Tell US about Financial Reporting Systems? *The 2010 European Accounting Association Conference*, Istanbul, May 19-21, 2010.
- 107. Brown, K., and Lim, J.H. The Effect on Internal Control Deficiencies on the Stewardship Role of Accounting Earnings. *The 2010 Auditing Section Mid-Year Conference*, San Diego, CA, January 14-16, 2010.
- 108. Boritz, E., Hayes, L., and Lim, J.H. What Do Critical Internal Control Weaknesses Tell US about Financial Reporting Systems? *The 2010 AIS Mid-Year Conference*, Clearwater Beach, FL, January 7-9, 2010.
- 109. Chen, C., <u>Lim, J.H.</u>, and Stratopoulos, T. IT Innovation Strategies and Value Creation: Evidence from the Recession of early 2000s. *The 2010 AIS Mid-Year Conference*, Clearwater Beach, FL January 7-9, 2010.
- 110. Kim, J.W. and <u>Lim, J.H.</u> Voluntary Disclosure of IT investments. *The 2010 AIS Mid-Year Conference*, Clearwater Beach, FL, January 7-9, 2010.
- 111. Chen, C., <u>Lim, J.H.</u>, and Stratopoulos, T. IT Innovation Strategies and Value Creation: Evidence from the Recession of early 2000s. UW–CISA and International Journal of Accounting Information Systems 6<sup>th</sup> Bi-Annual Research symposium, Toronto, October 2009.
- 112. Boritz, E., Hayes, L., and Lim, J.H. What Do Critical Internal Control Weaknesses Tell US about Financial Reporting Systems? UW–CISA and International Journal of Accounting Information Systems 6<sup>th</sup> Bi-Annual Research symposium, Toronto, October 2009.
- 113. Chen, C., Lim, J.H., and Stratopoulos, T. IT Innovation Strategies and Value Creation: Evidence from the Recession of early 2000s. *The OCIS Division of the Academy of Management Annual Meeting*, Chicago, August 7-11, 2009.
- 114. Jha, R., Kobelsky, K., and <u>Lim, J.H.</u> The Impact of Performance-based Compensation on Internal Control. *The 2009 Annual Meeting at American Accounting Association*, NY, August 1-5, 2009.
- 115. Chen, C., Lim, J.H., and Stratopoulos, T. Sustainable value creation: The role of IT innovation persistence. *Americas Conference on Information Systems (AMCIS)*, San Francisco, August 6-9, 2009.
- 116. Chen, C., <u>Lim, J.H.</u>, and Stratopoulos, T. Earnings Persistence: The Role of IT Innovation Persistence. *The 2009 Annual Meeting at American Accounting Association*, NY, August 1-5, 2009.
- 117. Jha, R., Kobelsky, K., and <u>Lim, J.H.</u> The Impact of Performance-based Compensation on Internal Control. *The 2009 Canadian Academic Accounting Association*, Montréal, June 4-7, 2009.
- 118. Chen, C., <u>Lim, J.H.</u>, and Stratopoulos, T. Earnings Persistence: The Role of IT Innovation Persistence. *The 2009 Canadian Academic Accounting Association*, Montréal, June 4-7, 2009.
- 119. Jha, R., Kobelsky, K., and Lim, J.H. The Impact of Performance-based Compensation on Internal Control. *The 2009 AIS Mid-Year Conference*, Charleston, January 8-10, 2009.
- 120. <u>Lim, J.H.</u>, and Stratopoulos, T. IT Innovation Capability and Returns on IT Innovation Persistence. *Americas Conference on Information Systems (AMCIS)*, Toronto, August 13-17, 2008.
- 121. Boritz, E., and <u>Lim, J.H.</u> IT Control Weaknesses, IT Governance and Firm Performance. *The 2008 Annual Meeting at American Accounting Association*, Anaheim, August 3-6, 2008.
- 122. <u>Lim, J.H.</u>, and Stratopoulos, T. IT Innovation Persistence and Firm Performance. *The* 2008 Annual Meeting at American Accounting Association, Anaheim, August 3-6, 2008.
- 123. Boritz, E., and <u>Lim, J.H.</u> IT Control Weaknesses, IT Governance and Firm Performance. *The 2008 Canadian Academic Accounting Association*, Winnipeg, May 29-June 1, 2008.
- 124. Lim, J.H., and Stratopoulos, T. Financial Performance Effects of IT Innovation

- Persistence. The 2008 Canadian Academic Accounting Association, Winnipeg, May 29-June 1, 2008.
- 125. Boritz, E., and <u>Lim, J.H.</u> IT Control Weaknesses and Firm Performance ("*The Best Paper Award*"). *The 2008 AIS Mid-Year Conference*, Redondo Beach, California, January 9-12, 2008.
- 126. Stratopoulos, T., Lim, J.H. and Wirjanto, T. IT Innovation Persistence. *The 2008 AIS Mid-Year Conference*, Redondo Beach, California, January 9-12, 2008.
- 127. Boritz, E., and <u>Lim, J.H.</u> Impact of Top Management's IT Knowledge on Financial Performance (*Nominated* as "The Best Paper Award"). *International Conference on Information Systems (ICIS)*, Montreal, December 9-12, 2007.
- 128. Boritz, E., and <u>Lim, J.H.</u> SOX404: IT Control Material Weaknesses, IT Governance and Firm Performance. *UW–CISA* and *International Journal of Accounting Information Systems* 5<sup>th</sup> *Bi-Annual Research Symposium*, Toronto, October 2007.
- 129. Stratopoulos, T., Lim, J.H. and Wirjanto, T. IT Innovation. *UW–CISA and International Journal of Accounting Information Systems 5<sup>th</sup> Bi-Annual Research Symposium*, Toronto, October 2007.
- 130. White, G.W., Fox, C., Lim, J.H., and Rooney, C. Building Our Future on the Lessons of the Past: What Hurricane Katrina and Other Disasters have Taught Us (IS Section), *The 7<sup>th</sup> DPI World Assembly*, Seoul Korea, September 2007.
- 131. Jung, Y.K., Kim, S.H., and <u>Lim, J.H.</u> An Empirical Analysis of the Relationship between Corporate Governance and Environmental Information Disclosure Practices in Korea. *The 2007 Annual Meeting at American Accounting Association*, Chicago, August 5-8, 2007.
- 132. Stratopoulos, T and Lim, J.H. Information Technology Innovation Persistence. *Americas Conference on Information Systems (AMCIS)*, August 2007, Colorado.
- 133. <u>Lim, J.H.</u>, and Stratopoulos, T. IT Innovation Persistence. *The 2007 Annual Meeting at American Accounting Association*, Chicago, August 5-8, 2007.
- 134. Stratopoulos, T., and Lim, J.H. IT Innovation Persistence: An Exploratory Analysis. *The OCIS Division of the Academy of Management Annual Meeting*, Philadelphia, August 3-8, 2007.
- 135. Boritz, J.E., <u>Lim, J.H.</u>, and Stratopoulos, T. Role of Country Characteristics on Competitive Performance of IT Firms. *The 2007 AIS Mid-Year Conference (JIS Research Development Workshop)*, Georgia, January 3-6, 2007.
- 136. <u>Lim, J.H.</u>, Li, C., and Wang, Q. The Effects of IT Governance on SOX 404. *The 2007 AIS Mid-Year Conference*, Georgia, January 3-6, 2007.
- 137. <u>Lim, J.H.</u>, and Richardson, V.J. The Financial Effects of IT Offshoring (Forum Papers). *The 2007 AIS Mid-Year Conference*, Georgia, January 3-6, 2007.
- 138. Boritz, J.E., <u>Lim, J.H.</u>, and Stratopoulos, T. Role of Country Characteristics on Competitive Performance of IT Firms. *The 2007 AIS Mid-Year Conference (JIS Research Development Workshop)*, Georgia, January 3-6, 2007.
- 139. Lim, J.H., Li, C., and Wang, Q. The Effects of IT Governance on SOX 404. *The 2007 AIS Mid-Year Conference*, Georgia, January 3-6, 2007.
- 140. <u>Lim, J.H.</u>, and Richardson, V.J. The Financial Effects of IT Offshoring (Forum Papers). *The 2007 AIS Mid-Year Conference*, Georgia, January 3-6, 2007.
- 141. <u>Lim, J.H.</u>, Li, C., and Wang, Q. Internal and External Monitors of IT Controls. *Seventh International Research Symposium on Accounting Information Systems*, Milwaukee, WI, December 9-10, 2006.
- 142. <u>Lim, J.H.</u>, and Richardson, V.J. The Financial Performance Effects of IT Outsourcing. *The 2006 Annual Meeting at American Accounting Association*, Washington D.C., August 6-9, 2006.
- 143. <u>Lim, J.H.</u> Shareholder Wealth Effects of Domestic vs. Global IT Outsourcing Announcements. *The 2006 Annual Meeting at American Accounting Association,* Washington D.C., August 6-9, 2006.

144. <u>Lim, J.H.</u>, Dehning, B, and Richardson, V.J. A Meta-Analysis of the Effects of IT Investment on Financial Firm Performance. *The 2006 AIS Mid-Year Conference*, Arizona, Jan. 5-7, 2006.

- 145. <u>Lim, J.H.</u> Shareholder Wealth Effects of IT Outsourcing Announcements. *Americas Conference on Information Systems*, Omaha, Aug.11-14, 2005.
- 146. <u>Lim, J.H.</u>, Richardson, V.J., and Dehning, B. Information Technology Investment and Firm Financial Performance: A Meta-Analysis. *The 2005 American Accounting Association Annual Meeting*, San Francisco, Aug.7-10, 2005.
- 147. <u>Lim, J.H.</u>, Roberts, T., and Sweeny, P. Feedback Seeking for Information Systems Professionals. *Decision Sciences Institute (DSI)*, Boston, Nov. 20-23, 2004.
- 148. <u>Lim, J.H.</u> Shareholder Wealth Effects of IT Outsourcing. *Big 12 IS Symposium*, Iowa State University, April 2004.
- 149. <u>Lim, J.H.</u>, Richardson, V.J., and Roberts, T.L. Information Technology Investment and Firm Performance. *Hawaiian International Conference on Systems Sciences (HICSS)*, Big Island, January 2004.
- 150. <u>Lim, J.H.</u>, Roberts, T., McFarlin, P., and Cheney, P. Feedback Seeking among Auditors in Public Accounting firms. *Decision Sciences Institute (DSI)*, Washington D.C., Nov. 22-25, 2003.

# SELECTED INVITED COLLOQUIA

Arizona State University, Bocconi University, City University of Hong Kong, Dauphine University, Ehwa Woman's University, Hanyang University, Iowa State University, Jeju University, Kobe University, Korea Advanced Institute of Science and Technology (KAIST), Korea University, Kansas State University, KonKuk University, Marquette University, Monash University, National University of Taiwan, McGill University, Oklahoma State University, Seoul National University, Sungkyunkwan University, Tsinghua University, The State University of New Jersey: Rutgers University, University of Arkansas, University of Boston, University of Economics Ho Chi Minh City, University of Hawaii at Manoa, University of Oakland, University of Guelph, University of Kansas, University of Massachusetts, University of Michigan-Dearborn, University of Milwaukee, University of Melbourne, University of North Texas, University of Science & Technology of China, University of Seoul, University of Shanghai, University of Sydney, University of Texas-Arlington, University of Texas-Dallas, University of Valencia, Yonsei University.

## TEACHING EXPERIENCE

### **UNDERGRADUATE COURSES**

Spring-Fall 2019;	ACC409 Accounting Information Systems	University of Hawaii
Spring–Fall 2021;		
Fall 2022–Current		
Spring 2007–2018	AFM 341 Accounting Information Systems	University of Waterloo
	Recipient of UW Distinguished Teacher Award,	University of Waterloo
	University of Waterloo, 2016.	
	Recipient of <i>University of Waterloo/SAF</i>	University of Waterloo
	Outstanding Teaching Fellowship Awards, 2010-	
	2011, 2013-2014, 2014-2017.	
Fall 2003-Spring 2005	IST 311 Information Systems for Accountants	University of Kansas
	Recipient of John O. Tollefson O Teaching Award,	University of Kansas
	University of Kansas, 2005	
	Recipient of the 2005 Outstanding Graduate	
	<b>Teaching Assistant Award</b> (University level – only	
	five awarded per year), University of Kansas, 2005.	

#### **MASTER COURSES**

Spring 2021;	ACC619: Information and Assurance and Analytics	University of Hawaii
Spring 2022;		
Spring 2023;		
Spring 2024		
Spring 2023	BUS699: Directed Reading and Research	University of Hawaii
Winter 2007;	ACC 621: System Reliability Principles and Criteria	University of Waterloo
Winter 2008	-	
Fall 1999-Spring 2000;	COMS 620: Communication & Technology (with	University of Kansas
Fall 2001-Spring 2002	Dr. Howard Sypher; Dr. Michael Dennis)	

#### PhD COURSES

Fall 2020–Current	ACC799: Directed Reading and Research at the PhD	University of Hawaii
	level	
Spring 2022	ACC704: Research in Accounting Information	University of Hawaii
	Systems	
Fall 2022–Current	BUS 800: Dissertation Research	University of Hawaii

**RESEARCH GRANTS** (Note: Underline: as a Principal Investigator)

## EXTERNAL RESEARCH FUNDING

- 1. <u>Lim, J.H.</u> Extensible Business Reporting Language (XBRL) Impact and Quality. *SSHRC Insight Grants* (435-2015-0630) entitled, (\$92,184 CAD), 2015-2018.
- 2. <u>Lim, J.H.</u> The Impact of Mandatory XBRL Adoption on Information Comparability. *CGA/CAAA Research Grants* (\$6,500 CAD), August 2014.
- 3. Boritz, J.E. and <u>Lim, J.H.</u> SOX 404: The Role of Chief Information Officer. *SSHRC Grants* (\$76,000 CAD), 2010-2012.
- 4. Boritz, J.E., Hayes, L. and <u>Lim, J.H.</u> What Do Critical Clusters Internal Control Weaknesses Tell Us About Financial Reporting Systems? *CICA/CAAA Research Grants* (\$10,000 CAD), September 2009.
- 5. Stratopoulos, T., Lim, J.H. and Wirjanto, T. IT Innovation Persistence and its Antecedents. *SSHRC Grants* (\$160,000 CAD, including **RTS**<sup>2</sup>), University of Waterloo, 2008-2011.
- 6. Boritz, J.E. and <u>Lim, J.H.</u> SOX404: Financial Effects of IT Control. *CICA/CAAA Research Grants* (\$10,000 CAD), July 2007.
- 7. Assisted in writing grant with Dr. Glen W. White. Disaster Response Training to Help Disabled Persons--(Contributed to the Information Systems section). *Association of Teachers of Preventive Medicine / Centers for Disease Control and Prevention* (\$615,958 US), University of Kansas, 2002-2005.

### INTERNAL RESEARC FUNDING

- 1. Summer Research Grant, School of Accountancy, University of Hawaii-Manoa, 2018–Current.
- 2. <u>Lim, J.H.</u> The Impact of Mandatory eXtensible Business Reporting Language (XBRL) Adoption on Financial Statement Comparability. *UW/SSHRC Seed Grant* (\$5,500 CAD), University of Waterloo, 2014.
- 3. Boritz, J.E. and Lim, J.H. Quality of Extensible Business Reporting Language (XBRL)

<sup>2</sup> The fact that both the principal investigator and co-investigator were awarded a **Release Time Stipend (RTS)** in the face of tough competition is a clear vote of confidence in our research, motivating us to a high standard of performance. "... For the past decade, **SSHRC** has awarded **RTS** on a cost-shared basis with institutions to only a small number of scholars (*in 2008-09*, *for example, 132 RTS were included in the total of 904 successful standard research grants*)."

- Information and Management. *UW-SSHRC 4A Grants* (\$8,000 CAD), University of Waterloo, 2013.
- 4. Lim, J.H. UW/SSHRC Conference Travel Grant (\$800 CAD), University of Waterloo, 2013.
- 5. Lim, J.H., Stratopoulos, T., and Wirjanto, T. Reciprocity between Information Technology Innovative Firms and Senior Executives: A Source of Competitive Advantage. *UW/the Robert Harding Humanities and Social Sciences Endowment Fund* (\$5,300 CAD), University of Waterloo, 2012.
- Lim, J.H. SOX404: The Effect of Material IT Control Weaknesses on Chief Information Officer Compensation and Turnover. *UW/SSHRC Seed Grant* (\$5,300 CAD), University of Waterloo, 2009.
- 7. Boritz, J.E. and <u>Lim, J.H.</u> Implications of IT Committees on IT Governance. *UW-SSHRC 4A Grants* (\$8,000 CAD), University of Waterloo, 2008.
- 8. <u>Lim, J.H.</u> and Boritz, J.E. Implications of IT Committees on IT Governance. *UW/SSHRC Seed Grant* (\$5,500 CAD), University of Waterloo, 2007.
- 9. Stratopoulos, T. and Lim, J.H. IT Innovation Persistence and its Antecedents. *UW/SSHRC Seed Grant* (\$5,500 CAD), University of Waterloo, 2007.
- 10. Lim, J.H. UW/SSHRC Conference Travel Grant (\$1,500 CAD), University of Waterloo, 2007.

#### **SERVICE**

#### **DEPARTMENTAL SERVICE:**

Oct.2023–Current	Departmental T&P Committee	University of Hawaii
Mar. 2022	Recruiting working group for drafting a new	University of Hawaii
	position	
Sep.2021–Current	The SOA MAcc Program Committee	University of Hawaii
Sep.2021–Current	The SOA Curriculum Committee	University of Hawaii
Jul.2021-Current	Chair of the PhD student (Anna Jeong) Dissertation	University of Hawaii
Sep.2021– Aug.2022	PhD Program Advisory Committee	University of Hawaii
Aug.2018- Sep.2021	PhD Program Committee	University of Hawaii
Nov.2019–Current	Chair of Accounting Information Systems (AIS) committee	University of Hawaii
Sep.2022–Feb.2023;	Recruiting Committee	University of Hawaii
Aug.2018–Mar. 2019		
Spring 2020	T&P Policy Review Committee	University of Hawaii
Sep. 2020–2021	Co-Convener of Skills, AIS and Auditing School	University of Hawaii
	of Accountancy	
Aug.2018–Current	Departmental Personnel Committee	University of Hawaii
Aug.2019-Aug.2020	Chair of Departmental Personnel Committee	University of Hawaii
Jan.2016-Aug.2016	Chair of Recruiting Committee	University of Waterloo
May2015-Aug.2016;	Tenure and Promotion Committee, School of	University of Waterloo
Mar.2017–Jul.2018	Accounting and Finance	
Aug.2015–Dec.2015;	Recruiting Committee	University of Waterloo
Mar.2018–Jul.2018		
Apr.2015–Jul.2018	Research Committee	University of Waterloo
Jan.2015-Aug.2016	Screening Committee	University of Waterloo
Mar.2012–Jul.2018	School of Accounting and Finance Journal	University of Waterloo
	Committee	
Aug.2012–Jul.2018	AFSA Community Leadership Award Committee	University of Waterloo

Mar.2007–Mar.2012	John M. Harper and William J. Harper & Bonnie	University of Waterloo
	Ho Scholarship Selection Committee	
May2007-Jul.2018	Interviewer for the SAF Fellowship Selection	University of Waterloo
	Program	
Oct.2007-Oct.2010	Ontario Graduate Scholarship Selection Committee	University of Waterloo

# **COLLEAGE SERVICE:**

Aug.2018–Current	UH- Shidler member of Faculty Senate	University of Hawaii
Sep.2021–Current	Shidler Executive Committee of the Faculty Senate	University of Hawaii
	(FSEC)	
Sep.2022–Current	ASUH Scholarship Review Committee	University of Hawaii
Sep.2021–Current	Shidler Promotion Review Committee (TPRC)	University of Hawaii
OctNov. 2020	Shidler AACSB Committee	University of Hawaii
Fall, 2019, 2021, 2022	Help Recruiting Committee from other	
	Departments	
Apr. 2019;	Professorship/Fellowship/Chair Review Committee	University of Hawaii
May 2020;		
Apr. 2023		
Jan.2019-Apr.2019;	UH Tenure and Promotion Review Committee	University of Hawaii
Nov.2023–Current	(TPRC)	

# **PROFESSIONAL SERVICE:**

Aug. 2022–Current	Associate Editor for the Cybersecurity and Privacy Track for the 2023 & 2024		
	International Conference on Information Systems (ICIS) conference		
Mar. 2023–July 2023	Program Committee for the 2023 KrAIS Summer Workshop		
Oct.2021–Jul.2023	Associate Editor for the Security and Privacy track for the 2022 &2023 Pacific		
	Asia Conference on Information Systems (PACIS)		
Jan. 2019–Dec. 2022	Treasure of Accounting Information Systems, American Accounting		
	Association (AAA)		
Jan.2019–Current	Board members of Accounting Information Systems, American Accounting		
	Association (AAA)		
Mar.2019–Current	Mini-track-Chair, at the 53 <sup>rd</sup> , 54 <sup>th</sup> , 55 <sup>th</sup> , 56 <sup>th</sup> , 57 <sup>th</sup> & 58 <sup>th</sup> Hawaii International		
	Conference on Systems Sciences (HICSS)		
Aug.2018–Current	AIS track-Chair, Hawaii Accounting Research Conference (HARC)		
Aug.2018-Aug.2020	Scientific Committee, Accounting Horizons Conference on "Data Analytics in		
	Accounting"		
Jan. 2020– Dec. 2022	President of Association for Information Systems Special Interest Group on		
	Accounting Information Systems (SIG ASYS)		
JulSep.2018;	External Tenure and Promotion Reviewer		
Jul.2021-Current			
March 5-7, 2018	Invited adjudication committee for the 2018 Insight Grants competition <sup>3</sup> ,		
	Social Sciences and Humanities Research Council of Canada		
2015 & 2017	Chair of The Scientific Committee for the 9 <sup>th</sup> & 10 <sup>th</sup> Biennial UWCISA		
	Research Symposium		

<sup>&</sup>lt;sup>3</sup> (Invitation only on Nov. 10, 2017) Selected one of the very best scholars in the *Social Sciences and Humanities Research Council* 

Jun.2017-Dec.2017	Co-Chair of Association for Information Systems Special Interest Group on
	Accounting Information Systems (SIG ASYS)
Jul.2015-Jan.2017	Chair of The 2017 AAA-AIS Mid-Year Conference
2013-2014	Research and Publications Chair, American Accounting Association- IS Section
Jan.23-25, 2014	Research-Track Chair, <i>The 2014 AAA-AIS Mid-Year Conference</i> , Raleigh, NC
2012–2013	Research Chair, SAP/Canadian Academic Accounting Association (CAAA)
2012–2013	Research and Publications Committee, Accounting Information Systems- IS
	Section
2012–2013	Track Chair: Accounting Information Systems Models, Design, and
	Implementation, Americas Conference on Information Systems (AMCIS
2010–2012	SAP/Canadian Academic Accounting Association (CAAA) Research
	Committee
Oct.2007, 2009, 2011,	A coordinator the biannual <i>UWCISA Symposium</i> (The Conference Chair: Efrim
	Boritz)
2009–2010	Accounting Information Systems (AIS) Section Notable Contribution to the
	Literature Committee
Nov.25, 2006	A coordinator, AIS Case Writing Workshop, the Toronto Chapter of ISACA
	(with Efrim Boritz and Theophanis Stratopoulos)

# **DISSERTATION CHAIR and COMMITTEE:**

2021–Current	Chair of Internal Dissertation for Anna Jeong (Current), a PhD student, dissertation proposal titled "Determinants of Data Analytics Adoption,"
	University of Hawaii-Manoa.
2010–2011	An Internal Dissertation Examiner for Andrew Bauer, a PhD student,
	dissertation titled "Internal Control Quality as an Explanatory Factor of Tax
	Aggressiveness," University of Waterloo.
2011	An Internal Dissertation Proposal Examiner for Louise Hayes, a PhD
	student, dissertation titled "Determinants of Undetected, Unintentional Errors
	in Audited Financial Statements," University of Waterloo.
2018	An External Dissertation Examiner for Wen Guang Qu, a PhD student,
	dissertation titled "Three Essays on Information Technology Sourcing: A
	multi-Level Perspective," McGill University.

# EDITORIAL and OTHER RESEARCH ACTIVITIES

Jan.2020-Current	Editor, Journal of Information Systems (JIS)
Jan.2014–Current	Associate Editor, International Journal of Accounting Information Systems
	(IJAIS)
Mar.2012–Dec.2019	Editorial Boards, Journal of Information Systems (JIS)
Jan.2012-Dec.2013	Editorial Boards, International Journal of Accounting Information Systems
	(IJAIS)

# • Ad Hoc Referee:

Served as an external referee for the papers submitted for the following journals and conferences:

- o Accounting Review, 2013- Current.
- o Accounting Research Journal, 2014.
- o Accounting Horizons, 2014- Current.
- o Contemporary Accounting Research (CAR), 2008-2012 & 2015-2017, 2019-Current.
- o Decision Science Institute (DSI), 2004.
- o European Accounting Review, 2007-2008.
- o Journal of Information Systems (JIS), 2003 and 2005-Current.

- o Journal of Strategic Information Systems (JSIS), 2006 & 2010.
- o International Journal of Accounting Information Systems (IJAIS), 2005-Current.
- o Management Information Systems Quarterly (MISQ), 2006- Current.
- o Information Systems Research, 2010- Current.
- conferences: American Accounting Association (AAA); American Accounting
  Association IS Section (AIS); Americas Conference on Information Systems (AMCIS);
  Canadian Academic Accounting Association (CAAA); Hawaiian International
  Conference on Systems Sciences (HICSS); International Conference on Information
  Systems (ICIS); Pacific Asia Conference on Information Systems (PACIS); Special
  Interest Group on Accounting Information System (SIGASYS).