

FLORIDA STATE UNIVERSITY
COLLEGE OF BUSINESS

PRINCIPLES-BASED ACCOUNTING STANDARDS AND
REGULATORY ENFORCEMENT

By
MARK P. KIM

A Dissertation submitted to the
Department of Accounting
in partial fulfillment of the
requirements for the degree of
Doctor of Philosophy

2019

Copyright © 2019 Mark P. Kim. All Rights Reserved.

Mark P. Kim defended this dissertation on April 2, 2019.
The members of the supervisory committee were:

Richard M. Morton
Professor Directing Dissertation

Donald M. Autore
University Representative

Bruce K. Billings
Committee Member

Spencer R. Pierce
Committee Member

The Graduate School has verified and approved the above-named committee members, and certifies that the dissertation has been approved in accordance with university requirements.