

Last updated 02/14/2020

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EDUCATION AND CERTIFICATION

- Ph.D.** Accounting, Columbia University, New York, NY, October 2008
- M.A.S.** Accounting, University of Illinois at Urbana-Champaign, Champaign, IL, May 2004
- M.B.A.** Accounting, Seoul National University, Korea, August 2002
- B.A.** Economics, Seoul National University, Korea, *Summa Cum Laude*, February 2000
- C.P.A.** Korean Institute of Certified Public Accountants (KICPA) member, September 2000

ACADEMIC POSITIONS

Seoul National University (SNU)

- Associate Professor of Accounting, September 2018–Present

Sungkyunkwan University (SKKU)

- Associate Professor of Accounting, March 2014–August 2018
- Assistant Professor of Accounting, September 2013–February 2014

Baruch College–City University of New York

- Assistant Professor of Accountancy, September 2008–August 2013

London School of Economics and Political Science

- Academic Visitor, September 2016–December 2016

RESEARCH AND TEACHING INTERESTS

- **Research:** Macroeconomic implications of accounting information; Earnings management; Managerial incentives
- **Teaching:** Financial accounting; Managerial accounting

RESEARCH

Publications

- Kang, Tony, Yong Gyu Lee, Ji Yeon Ryu, and Yong Keun Yoo. A comparison of investors' and analysts' efficiency in incorporating accounting information. *Asia-Pacific Journal of Accounting and Economics*, forthcoming.
- Chung, Jaewon, and Yong Gyu Lee. 2019. A case study on the early adoption of K-IFRS 1116 "Leases." *The Korean Business Journal*, 53: 89–119. [Printed in Korean]

Last updated 02/14/2020

- Darrough, Masako, Yong Gyu Lee, and Hyung-Il Oh. 2019. Classification shifting within non-recurring items. *Asia-Pacific Journal of Accounting and Economics*, 26 (3): 185–206.
- Shin, Young Zik, and Yong Gyu Lee. 2017. Changes in special items and future firm growth. *Journal of Applied Business Research*, 33 (5): 853–862.
- Won, Joong Sik, Yong Gyu Lee, and Young Zik Shin. 2016. Earnings management using components of discontinued operations. *Korean Accounting Review*, 41 (6): 67–104. [Printed in Korean]
- Anantharaman, Divya, and Yong Gyu Lee. 2014. Managerial risk taking incentives and corporate pension policy. *Journal of Financial Economics*, 111 (2): 328–351.
 - Featured at the Harvard Law School Forum on Corporate Governance and Financial Regulation (January 15, 2014): <http://blogs.law.harvard.edu/corpgov/2014/01/15/managerial-risk-taking-incentives-and-corporate-pension-policy/>
- Lee, Yong Gyu. 2014. An examination of restructuring charges surrounding the implementation of SFAS 146. *Review of Accounting Studies*, 19 (2): 539–572.
- Jorgensen, Bjorn, Yong Gyu Lee, and Steve Rock. 2014. The shapes of scaled earnings histograms are not due to scaling and sample selection: Evidence from distributions of reported earnings per share. *Contemporary Accounting Research*, 31 (2): 498–521.
- Ghosh, Alope, and Yong Gyu Lee. 2013. Financial reporting quality, structural problems and the informativeness of mandated disclosures on internal controls. *Journal of Business, Finance and Accounting*, 40 (3–4): 318–349.
- Jorgensen, Bjorn, Yong Gyu Lee, and Yong Keun Yoo. 2011. The valuation accuracy of equity value estimates inferred from conventional empirical implementations of the abnormal earnings growth model: U.S. evidence. *Journal of Business, Finance and Accounting*, 38 (3–4): 446–471.
- Ahn, Tae Sik, and Yong Gyu Lee. 2003. Is CEO compensation sticky? *Korean Accounting Journal*, 12 (1): 65–85. [Printed in Korean]

Working Papers under Review

- Management of cash flows from operations in the pre- and post-Sarbanes-Oxley periods (with Jen Jungyoon Chang, Juan Jose Molina Hernandez, and Young Zik Shin, Revise and Resubmit at the Journal of Accounting and Public Policy)
- Corporate social responsibility and operating cash flows management: An examination of credit market incentives (with Hyun-Pyo Kim, Jeong-Bon Kim, and Hyung-Il Oh, Revise and Resubmit at the Journal of Business, Finance and Accounting)

Last updated 02/14/2020

- The use of non-financial performance measures in CEO compensation contracts and stock price crash risk (with Young Zik Shin and Myung Seok Park, Revise and Resubmit at Asia-Pacific Journal of Accounting and Economics)
- Rounding of earnings per share and managerial insider selling (with Robert Kim and Gerald Lobo, Under Review at the Journal of Accounting and Public Policy)
- Corporate social responsibility and Classification Shifting (with Juhee Hwang and Sunhwa Choi, Under Review at Accounting Horizons)

Other Working Papers

- Overproduction, aggregate accounting performance, and gross domestic product (with Bjorn Jorgensen and Hyung-II Oh)
- Changes in voluntary disclosure behavior of family firms following indictments of controlling shareholders: Evidence from Korean chaebols (with Kris Allee, Jen Jungyoon Chang, and Wonsuk Ha)
- Promotion-based incentives and target ratcheting (with Minjeong Kim and Dae-Hee Yoon)
- Political cycles, aggregate accounting information, and macroeconomic activities (with Jose Carabias, Bjorn Jorgensen, and Hyung-II Oh)
- CEOs versus CFOs: Equity incentives and classification shifting (with Sera Choi and Young-Min Kim)
- Earnings management, IFRS adoption, and the negative correlation between accruals and cash flows: Evidence from Korea (with Sunyoung Park)
- Earnings downside risk, real earnings management, and cost of capital (with Jenny Kim)
- Conservatism and real earnings management (with Yelena Kim)

Books

- Textbook: *Accounting and Society* (6 co-authors, in Korean), 2018, 8th ed., Shin-Young Corp.
- Book Chapter: *Development of Korean Accounting Service Industry* (2 co-authors, in Korean), 2014, Korean Development Institute (KDI) Project

ACADEMIC PRESENTATIONS

- 2020 American Accounting Association (AAA) Financial Accounting and Reporting Section (FARS) Midyear Meeting, Nashville, TN (Jan)
- 2018 Yonsei University (May)

Last updated 02/14/2020

- 2017 KAIST-Korea University Joint Accounting Workshop (Dec); AAA Annual Meeting, San Diego, CA (Aug); Korean Accounting Association Doctoral Consortium [Invited Lecture], Suwon (May); Yonsei University [Invited Lecture] (Apr); National Taipei University [Invited Lecture], Taipei, Taiwan (Jan)
- 2016 London School of Economics and Political Science, London, UK (Nov); SKKU-NTU (National Taipei University) Joint Accounting Workshop, SKKU (May); European Accounting Association (EAA) Annual Congress, Maastricht, The Netherlands (May); Yonsei University (Mar); AAA FARS Midyear Meeting, Newport Beach, CA (Jan)
- 2015 Chinese University of Hong Kong (CUHK)-Sungkyunkwan University Academic and Teaching Seminar, SKKU (Dec); Yonsei University (May); SKKU-NTU Joint Accounting Workshop, SKKU (Apr)
- 2014 KAIST-Korea University Joint Accounting Workshop (Nov); International Conference on Frontier Management, SKKU (Oct); Korean Accounting Association Summer Conference [Discussion], Pyungchang (Jun)
- 2013 Korean Accounting Association Winter Conference [Discussion], SKKU (Dec); Sungkyunkwan University (Jun)
- 2012 Yonsei University (Sep); AAA Annual Meeting, Washington DC (Aug); Third Annual Baruch-SWUFE Conference, Chengdu, China (Jun); AAA Mid-Atlantic Meeting, Philadelphia, PA (Apr); Korea University (Apr)
- 2011 26th Contemporary Accounting Research (CAR) Conference (Participated in the Q&A session), Calgary, Canada (Oct); AAA Annual Meeting, Denver, CO (Aug); Second Annual Baruch-SWUFE Conference, Baruch College, NY (Jun); Netspar (NETwork for Studies on Pensions, Aging and Retirement) International Pension Workshop, Amsterdam, The Netherlands (Jan)
- 2010 Journal of Business, Finance and Accounting Conference, Chapel Hill, NC (May); AAA FARS Midyear Meeting, San Diego, CA (Jan)
- 2009 AAA FARS Midyear Meeting, New Orleans, LA (Jan)
- 2008 AAA Annual Meeting, Anaheim, CA (Aug); Temple University, George Mason University, Hong Kong University of Science and Technology, Chinese University of Hong Kong, Hong Kong Polytechnic University, Singapore Management University, National University of Singapore (Mar); Baruch College, University of Illinois at Chicago, University of Alberta, University of Toronto, University of Waterloo (Feb)
- 2007 AAA Northeast Regional Meeting, Hartford, CT (Apr); Columbia University (Apr)
- 2002 Management Accounting Association of Korea Winter Meeting, Korea University (Dec)

Last updated 02/14/2020

OTHER RESEARCH ACTIVITIES

Editorial Board

- Associate Editor, Asia-Pacific Journal of Accounting and Economics (SSCI), Jan 2016–Present

Ad-hoc Reviewer

- Journals: Review of Accounting Studies; Accounting Horizons; European Accounting Review; Asia-Pacific Journal of Accounting and Economics; Asia-Pacific Journal of Financial Studies; Seoul Journal of Business
- Journals (Printed in Korean): Korean Accounting Review; Korean Accounting Journal; Korean Management Review; Accounting Information Review; Study on Accounting, Taxation, and Auditing
- Conferences: AAA Annual Meetings; AAA FARS Meetings; AAA Western Regional Meeting

TEACHING

Instructor, Seoul National University (offered in English unless stated otherwise)

- Introduction to Financial Accounting
- Advanced Accounting Seminar (Master's course)
- Empirical Research in Financial Accounting (PhD seminar)
- Financial Accounting (EMBA, in Korean)

Instructor, Sungkyunkwan University

Undergraduate Courses:

- Introduction to Managerial Accounting (GBA2004)
- Introduction to Financial Accounting (GBA2003, BIZ2022)
- Intermediate Accounting I (GBA2032)
- Intermediate Accounting II (BUS2030, in Korean)
- Accounting in the Age of Technology (GEDS041, co-teaching with 7 professors, online course in Korean)

Graduate Courses:

- Empirical Research in Financial Accounting (DBA5059, PhD seminar)
- Accounting and Business (EMBA096, MBA course in Korean)
- Financial Accounting (EMBA013, MBA course)
- Empirical Studies in Accounting and Finance (DBA4022, Master's course on statistics)
- Recent Issues in Accounting Research (DBA4025, Master's course in Korean)

Last updated 02/14/2020

- Frontier Industry and Management (DBA5078, Master's course, co-teaching with 10 professors)

Instructor, Baruch College

- Financial Accounting II (ACC3100)
- Intermediate Accounting (ACC9804, graduate course)
- Financial Accounting I (ACC3000)

Teaching Assistant, Columbia Business School

- Earnings Quality (MBA and Executive MBA), Professor Kenton Yee
- Valuation and Financial Statements (MBA and Executive MBA), Professor Stephen Penman
- Financial Accounting (Executive MBA), Professor Bjorn Jorgensen

SERVICE

Seoul National University

- Director, Global MBA Program, Business School, Feb 2019–Jan 2020
- Associate Director, CFO Academy, Business School, Mar 2019–Present
- Accounting Workshop Organizer, Mar 2019–Present

Sungkyunkwan University

- PhD/MS Coordinator, Accounting Department, Sep 2017–Aug 2018
- Accounting Workshop Organizer, Mar 2014–Aug 2015, Sep 2017–Aug 2018
- Associate Director, Service Research Center, Business School, Jun 2017–Aug 2018
- BK21 Plus Participating Faculty, Business School, Apr 2014–Aug 2018

Baruch College

- Faculty Advisor, Association of Latino Professionals in Finance & Accounting (ALPFA), Nov 2009–Aug 2013
- Faculty Advisor, PwC xTAX Competition, Oct 2010, Nov 2008

PhD Dissertation Committee Membership

- Hyejin Ahn (SNU, placed at Hongik University), Apr 2018
- Young Zik Shin (SKKU, placed at Chonnam University), Nov 2017
- Eunhye Cho (SKKU), Jun 2017
- Nara Kang (SKKU, placed at Hankyung University), Jun 2016
- Helen Hurwitz (Columbia University, placed at St. Louis University), Jan 2012

Last updated 02/14/2020

Other Activities

- Korean Accounting Association, Research Director, Jul 2017–Jun 2018
- Korean Accounting Association, Director, Jul 2016–Jun 2017
- KICPA Exam Question Writer (Financial Accounting, Levels 1 and 2)

NON-ACADEMIC EXPERIENCE

Samjong KPMG Accounting Corp, Seoul, Korea, Sep 2000–May 2003

- Senior Auditor/Staff Accountant, Consumer Industrial Market Division

U.S. Army, Wonju, Korea, Nov 1995–Jan 1998

- Sergeant/Corporal/Private, Supply Division

HONORS AND AWARDS

- Senior Researcher Grant, National Research Foundation of Korea, 2019
- Teaching Excellence Award, Sungkyunkwan University Business School, Spring 2018, Fall 2017, Spring 2016
- Junior Researcher Grant, National Research Foundation of Korea, 2018, 2017, 2014
- Jungbong Research Award, Sungkyunkwan University Business School, 2016, 2014
- Faculty Research Fund, Sungkyunkwan University, 2013
- The Professional Staff Congress-City University of New York (PSC-CUNY) Research Award, City University of New York, 2009–2013
- Faculty Scholarship & Creative Achievement Award, Baruch College, 2012
- Irving Weinstein Scholar, Stan Ross Department of Accountancy, Baruch College, 2009
- Columbia Business School Doctoral Fellowship, 2004–2008
- The Korea Foundation for Advanced Studies (KFAS) Scholarship, 2004–2008
- The Danam Scholarship, Seoul National University (SNU), 1994–1995, 1998–2000
- Award for Excellence in Academic Record, Department of Economics, SNU, 1998

PROFESSIONAL MEMBERSHIPS

- Korean Institute of Certified Public Accountants (KICPA)
- Korean Accounting Association (KAA)