

CURRICULUM VITAE
Sam (Sunghan) Lee
June 2024

APPOINTMENT

Iowa State University, Ames, IA

Associate Professor, 2017 - Current

Assistant Professor, 2014 - 2017

University of Illinois at Chicago, Chicago, IL

Assistant Professor, 2007 - 2014

EDUCATION

University of Southern California, Los Angeles, CA

Ph.D. in Accounting, August 2007

Southern Methodist University, Dallas, TX

M.B.A., May 2001

Seoul National University, Seoul, Korea

M.B.A, February 1999

Seoul National University, Seoul, Korea

B.B.A., February 1993

PROFESSIONAL EXPERIENCE

KPMG Korea, Seoul, Korea

1996-1997

CPA: Audited the internal control process and the financial statements and consulted the anti-dumping case.

REPUBLIC OF KOREA ARMY, Seoul, Korea

1993-1996

Accounting Officer: Initiated Resource Control Systems maximizing resource productivity.

RESEARCH

Research Interests

CEO Characteristics (ability, reputation, and social networks)

Voluntary Disclosure (management forecast and monthly same store sales)

Financial Reporting Quality (information environment, disclosure rules, conservatism, and SEC enforcements)

Peer Reviewed Articles

Lee, S., S. Matsunaga, P. Oh, and H. Hong. 2024. "Information Aggregation to Form Earnings Expectations: Evidence from CEO Networks and Management Forecast Accuracy." *Contemporary Accounting Research*, 41 (2), pp. 1000-1030.

Lee, S., Z. Ling, and Z. Rezaee. 2023. "SEC Comment Letter Disclosures and Short Sellers' Front-Running." *The Accounting Review* 98 (5), pp. 375-400.

Lee, S. and Z. Rezaee. 2022. "The Effect of Alleged Financial Statement Fraud on Audit Fees and Short Interest." *Journal of Forensic Accounting Research* 7 (1), pp. 210-236.

Hong, K., S. Lee, P. Mynatt, and R. Ramakrishnan. 2019. "The Usefulness of Timely Information: The Case of Comparable Store Sales Growth." *Advances in Accounting* 44, pp. 10-21.

Baik, B., P. Brockman, D. Farber, and **S. Lee**. 2017. "Managerial Ability and the Quality of Firms' Information Environment." *Journal of Accounting, Auditing and Finance* 33 (4), pp. 506–527.

Lee, S., S. Pandit, and R.H. Willis. 2013. "Equity Method Accounting and Sell-Side Analysts' Information Environment." *The Accounting Review* 88 (6), pp. 2117 – 2143.

Lee, S., S. Matsunaga, and C. Park. 2012. "Management Forecast Accuracy and CEO Turnover." *The Accounting Review* 87 (6), pp. 2095 – 2122.

Baik, B., D. Farber, and **S. Lee**. 2011. "CEO Ability and Management Earnings Forecasts." *Contemporary Accounting Research* 28 (5), pp 1645-1668.

Hesford, J.W., **S. Lee**, W.A. Van der Stede, and S.M. Young. 2007. "Management Accounting - A Bibliographic Study." in Chapman, C. S., A. G. Hopwood, and M. D. Shields, (Eds.), *Handbook of Management Accounting Research* (Vol 1). Oxford: Elsevier, pp 3 – 26 (Lead article).

Ahn, T. and **S. Lee**. 2000. "Effort and Self-Selection Effects of Compensation Scheme Changes under a Multi-Output Setting." *Seoul Journal of Business* 6 (1), pp 17-31.

Papers under Review

Hong, K., **S. Lee**, and G. Martin. "The Frequency of Voluntary Disclosures and the Information Discovery Role of Analysts: A Study of Monthly Comparable Store Sales Disclosures." Under review at *Review of Quantitative Finance and Accounting*.

Guo, F., **S. Lee**, N. Nguyen, and M. Song. "Inter-firm Network and Analyst Effort Allocation." Under review at *Review of Financial Studies*

Working-Papers

Lee, J., **S. Lee**, K. Murphy, and P. Oh. "Compensating with Style? The Role of Compensation-Committee Experience on CEO Pay."

Lee, S., L. Meyers, N. Nguyen, and M. Song. "Inter-Firm Network and Management Forecast."

Hong, K., **S. Lee**, and S. Pandit. "Temporal Disaggregation and Post-Earnings Announcement Drift: Evidence from Monthly Comparable Store Sales Disclosures."

Choi, A., **S. Lee**, P. Oh, and P. Ryu. "The Role of Compensation Contract in Shaping Conservative Accounting: Evidence from Executive Clawback Provisions."

RESEARCH HONORS, AWARDS, AND GRANTS

Associate Professor Research Award, Iowa State University Accounting Department, May 2023

Research Mini Grant, Iowa State University, April 2024, June 2022, March 2021, December 2020, June 2018, March 2018, November 2017, October 2017, May 2015

College of Business Bootstrap Grant, Iowa State University, August 2023, August 2019, August 2017, May 2016

Foreign Travel Grant, Iowa State University, October 2022, June 2016

Proposal Requesting Funding to Set Up a Center for Education & Research in Financial Reporting Quality (CERFRQ), University of Illinois at Chicago, April 2011

Faculty Scholarship Support Award, University of Illinois at Chicago, Nov 2010

Pac-10 Accounting Doctoral Consortium Fellow, USC Leventhal School of Accounting, February 2005

Pac-10 Accounting Doctoral Consortium Fellow, USC Leventhal School of Accounting, February 2003

Dean's Award, USC Marshall School of Business, 2001 – 2006
Best Manuscript Award, Seoul National University, Dec 1998

TEACHING

Teaching Experience

Financial Accounting (Graduate course), Fall 2022, Fall 2021, Fall 2020, and Fall 2019
Iowa State University, Ames, IA

Managerial Accounting, Spring 2022, Spring 2021, Summer 2019, Fall 2018, Spring 2018, Spring 2017, Spring 2016, and Spring 2015
Iowa State University, Ames, IA

Auditing, Summer 2020, Summer 2019, Summer 2018, Summer 2017, Spring 2017, Summer 2016, and Summer 2015
Iowa State University, Ames, IA

Management Accounting (Graduate course), Spring 2014, Fall 2013, Spring 2013, Fall 2010, and Spring 2009
Assistant Professor, University of Illinois at Chicago, Chicago, IL

Introduction to Managerial Accounting, Fall 2012, Fall 2011, Spring 2009, and Spring 2008
Assistant Professor, University of Illinois at Chicago, Chicago, IL

Cost Accounting, Fall 2013, Fall 2010, Spring 2010, and Fall 2009
Assistant Professor, University of Illinois at Chicago, Chicago, IL

Core Concepts of Management Accounting, Spring 2004
Instructor, University of Southern California, Los Angeles, CA

Introduction to Financial Accounting, Fall 2000 and Spring 2001
Teaching Assistant, Southern Methodist University, Dallas, TX

Teaching Evaluations

Course Number	Title	Credit Hours	Evaluation	Period
ACCT501	Financial Accounting	3	4.92 / 5	Fall 2023
ACCT501	Financial Accounting	3	4.91 / 5	Fall 2022
ACCT285	Managerial Accounting	3	4.69 / 5	Spring 2022
ACCT501	Financial Accounting	3	4.65 / 5	Fall 2021
ACCT285	Managerial Accounting	3	4.17 / 5	Spring 2021
ACCT501	Financial Accounting	3	4.39 / 5	Fall 2020
ACCT497	Auditing	3	4.28 / 5	Summer 2020
ACCT501	Financial Accounting	3	4.39 / 5	Fall 2019
ACCT497	Auditing	3	4.93 / 5	Summer 2019

ACCT285	Managerial Accounting	3	4.97 / 5	Summer 2019
ACCT285	Managerial Accounting	3	4.41 / 5	Fall 2018
ACCT497	Auditing	3	4.86 / 5	Summer 2018
ACCT285	Managerial Accounting	3	4.36 / 5	Spring 2018
ACCT497	Auditing	3	4.94 / 5	Summer 2017

TEACHING HONORS AND AWARDS

Research Faculty Teaching Award, Iowa State University Accounting Department, May 2024
Junior Faculty Teaching Award, Iowa State University College of Business, April 2017
Silver Circle Award for Excellence in Teaching, University of Illinois at Chicago, May 2014
Mary Pickford Teaching Award, USC Leventhal School of Accounting, April 2005

PROFESSIONAL SERVICE

Professional Affiliation

Member of the American Accounting Association: Financial Accounting Reporting Section
Member of the American Accounting Association: Management Accounting Section

Conference Attendance

AAA Financial Accounting Reporting Section Mid-Year Conference, Denver, CO, January 2024
AAA Financial Accounting Reporting Section Mid-Year Conference, Phoenix, AZ, January 2023
The 9th Annual UIC Accounting Research Conference, Chicago, IL, Sep 2022
Haskayne and Fox Accounting Conference, Whistler, Canada, June 2022
AAA Financial Accounting Reporting Section Mid-Year Conference, Denver, CO, January 2022
The 8th Annual UIC Accounting Research Conference, Chicago, IL, Sep 2021
McGill Accounting Research Conference, Montreal, Canada, June 2021
AAA Financial Accounting Reporting Section Mid-Year Conference, Nashville, TN, January 2020
The 7th Annual UIC Accounting Research Conference, Chicago, IL, Sep 2019
Conference on the Convergence of Financial and Managerial Accounting Research, Banff, Canada, June 2019
AAA Financial Accounting Reporting Section Mid-Year Conference, Seattle, WA, January 2019
The 6th Annual UIC Accounting Research Conference, Chicago, IL, Sep 2018
AAA Annual Meeting, Washington DC, August 2018
European Annual Congress, Milan, Italy, May 2018
AAA Financial Accounting Reporting Section Mid-Year Conference, Austin, TX, January 2018
Conference on the Convergence of Financial and Managerial Accounting Research, Banff, Canada, June 2017
European Annual Congress, Valencia, Spain, May 2017
AAA Management Accounting Section Mid-Year Conference, San Juan, Puerto Rico, January 2017
The 4th Annual UIC Accounting Research Conference, Chicago, IL, Oct 2016
AAA Annual Meeting, New York, NY, August 2016
JAAF Conference, Banff, Alberta, Canada, June 2016
AAA Annual Meeting, Chicago, IL, August 2015
Conference on the Convergence of Financial and Managerial Accounting Research, Banff, Canada, June 2015
AAA Financial Accounting Reporting Section Mid-Year Conference, Nashville, TN, January 2015
The 2nd Annual UIC Accounting Research Conference, Chicago, IL, Oct 2014
AAA Financial Accounting Reporting Section Mid-Year Conference, Houston, TX, January 2014
The 1st Annual UIC Accounting Research Conference, Chicago, IL, Oct 2013
AAA Annual Meeting, Anaheim, CA, August 2013
AAA Financial Accounting Reporting Section Mid-Year Conference, San Diego, CA, January 2013

AAA Annual Meeting, Washington DC, August 2012
AAA Financial Accounting Reporting Section Mid-Year Conference, Chicago, IL, January 2012
AAA Financial Accounting Reporting Section Mid-Year Conference, Tampa, FL, January 2011
AAA Annual Meeting, San Francisco, CA, August 2010
AAA Financial Accounting Reporting Section Mid-Year Conference, San Diego, CA, January 2010
AAA Annual Meeting, New York, NY, August 2009
AAA Management Accounting Section Mid-Year Conference, Clear Water, FL, January 2009
AAA Annual Meeting, Anaheim, CA, August 2008
AAA Management Accounting Section Mid-Year Conference, Long Beach, CA, January 2008
AAA Annual Meeting, Chicago, IL, August 2007
AAA Management Accounting Section Mid-Year Conference, Fort Worth, TX, January 2007
Issues in Managerial Accounting Conference, Austin, TX, March 2006
Handbook of Management Accounting Research Conference, Oxford, England, July 2005

Conference Ad-hoc Reviewer

American Accounting Association Annual Meeting 2008, 2011, 2020
AAA Midyear Financial Accounting Reporting Section (FARS) Meeting 2007, 2017
AAA Midyear Management Accounting Section (MAS) Meeting 2007, 2008, 2013, 2014, 2015, 2016, 2017, 2019

Conference Discussant/Moderator

AAA Midyear Management Accounting Section (MAS) Meeting 2008, 2017
AAA Midyear Financial Accounting Reporting Section (FARS) Meeting 2010

Journal Ad-hoc Reviewer

Advances in Accounting
Asia-Pacific Journal of Accounting and Economics
Asia-Pacific Journal of Financial Studies
Contemporary Accounting Research
European Accounting Review
Journal of Accounting, Auditing and Finance
Journal of Financial Reporting
Korean Accounting Review
Management Science
Review of Accounting and Finance
Seoul Journal of Business
Sustainability Accounting, Management and Policy Journal
The Accounting Review

Review Awards

Excellence in Reviewing Award, Financial Accounting and Reporting Section (FARS), August 2021
Excellence in Reviewing Award, Financial Accounting and Reporting Section (FARS), August 2017

INSTITUTIONAL SERVICE

MBA Core Faculty Committee, Iowa State University, 2019 – Current
P & T Committee, Iowa State University, 2017 – Current (Chair in 2018 – 2020)
University Services Committee, Iowa State University, 2017 – 2022
Accounting Department Ph.D. Coordinator Recruiting Committee, Iowa State University, 2021
Accounting Department Assistant Faculty Recruiting Committee Chair, Iowa State University, 2020 - 2021
Journal List Committee, Iowa State University, 2020 - 2021
Governance Document Task Force, 2018 – 2019
Faculty Development Committee, Iowa State University, 2018 – 2019
Undergraduate Task Force, 2018
Diversity Advisory, Iowa State University, 2016 – 2018
Accounting Department Faculty Recruiting Committee Chair, Iowa State University, 2017

Workshop Committee, Iowa State University, 2015 – 2017

Strategic Planning Development Committee, Iowa State University, 2015 - 2017

Accounting Department Faculty Recruiting Committee, Iowa State University, 2015 – 2016

Business Learning Team Committee, Iowa State University, 2014 – 2016

ISU Contemporary Accounting Issues Conference, Iowa State University, 2015

Student Advising, University of Illinois at Chicago, 2007 – 2014

Advisor of Student Organization: Master of Science in Accounting Association (MSAA), University of Illinois at Chicago, 2011 - 2012

Advisor of Student Organization: Korean Campus Crusade for Christ (KCCC), University of Illinois at Chicago, 2009 – 2014

REFERENCES

David B. Farber

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Zabihollah Rezaee

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