# Kwangjin (K.J.) Lee

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## **EDUCATION**

2017 (Expected) Ph.D. in Accounting, Michigan State University (Minor: Information Economics)

2012 Master of Economics and Management, London School of Economics and Political Science

2011 Diploma of Economics, London School of Economics and Political Science

2009 Bachelor of Business Administration, Seoul National University

## ACADEMIC AND PROFESSIONAL WORK EXPERIENCE

2011- Present	Michigan State University, Research and Teaching Assistant
2008-2010	Seoul National University, Research and Teaching Assistant
2006-2007	PwC, Seoul, Korea, Audit Intern
2004-2006	$8^{th}$ US Army in Korea, Sergeant, Korean Augmentation to the US Army

## **RESEARCH INTERESTS**

The impact of regulation change on disclosure and financial reporting; international accounting; big data; non-financial performance; institutional economics; textual analysis; network analysis

## **RESEARCH - PUBLICATION**

Who Classifies Interest Payments as Financing Activities? An Analysis of Classification Shifting in the Statement of Cash Flows at the Adoption of IFRS (with B. Baik, H. Cho, and W. Choi) Journal of Accounting and Public Policy 35(4) (2016), 331-351 (Lead article)

(Available at: http://www.sciencedirect.com/science/article/pii/S0278425415000903))

#### **RESEARCH - WORKING PAPER**

**The Next Big Thing is Already Here: Social media disclosure and financial analyst information environment** (Job market paper) **Determinants of 150-hour Requirement Adoption: An Empirical Analysis of Licensure across States** (with M. Atkinson, J. Jiang, and M. Johnson)

**The Economic Consequence of Social Media Usage: Evidence from the Disclosure of Consumer Product Recalls** (with S. Hong, and G. Lee)

### **RESEARCH - WORK IN PROGRESS**

Saying is easier than doing: SEC comment letter and filers' responses (with M. Johnson, R. Krishnan, and K. Lee)

### **TEACHING EXPERIENCE**

#### Instructor

Principles of Financial Accounting	Michigan State University (Summer 2015)			
- Rating: 4.71/5.0 (department's average rating	g: 4.10)			
Intermediate Financial Accounting II	Michigan State University (Fall 2015)			
- Rating: 4.52/5.0 (department's average rating: 3.91)				
Teaching Assistant				
Principles of Financial Accounting	Michigan State University (Fall 2013, Spring 2014)			

- Average Rating: 4.65/5.0

#### **CONFERENCES ATTENDED**

2016 AAA FARS Midyear Meeting, Newport Beach, CA		
Michigan Summer Symposium with Christensen Leuz, Ann Arbor, MI		
PwC Summer Symposium with Brian Mittendorf, East Lansing, MI		
2015 AAA Midwest Regional Meeting, Saint Louis, MO		
AAA Annual Meeting, Chicago, IL		
Michigan Summer Symposium with Robert Verrecchia, Ann Arbor, MI		
PwC Summer Symposium with Robert Knechel, East Lansing, MI		
AAA FARS Midyear Meeting, Nashville, TN		
2014 Michigan Summer Symposium with Rob Bloomfield, Ann Arbor, MI		
PwC Summer Symposium with Michelle Hanlon, East Lansing, MI		
AAA FARS Midyear Meeting, Houston, TX		

2013 Michigan Summer Symposium with Ray Ball, Ann Arbor, MI

PwC Summer Symposium with Ramji Balakrishnan, East Lansing, MI AAA FARS Midyear Meeting, San Diego, CA

## AWARDS AND HONORS

Ph.D. Student Excellence in Teaching Award, Michigan State University	2016
AAA FARS Doctoral Consortium Fellow	2015
AEJMC Annual Meeting, Communication Technology Division, Best Student Paper Award	d 2015
Doctoral Fellowship, Michigan State University	2012- Present
Maryls and Jack Gray Doctoral Fellowship, Michigan State University	2012
Master's Degree Fellowship, Samsung Scholarship	2010 - 2012
Undergraduate Fellowship, Doosan Yonkang Foundation	2004 - 2009
Red Cross Silver Medal (for 30 times of blood donations)	2009
Army Achievement Medal, U.S. Army	2006
Army Achievement Medal, U.S. Army	2005

## **PRESENTATION**

Who Classifies Interest Payments as Financing Activities? An Analysis of Classification Shifting in the Statement of Cash Flows at the Adoption of IFRS

- 2016 Samsung Scholarship Academic Camp
- 2013 Korean Accounting Association (KAA) Annual Summer/International Conference (presented by coauthor)

Determinants of 150-hour Requirement Adoption: An Empirical Analysis of Licensure across States

- 2015 PhD Project Conference (presented by co-author)

The Economic Consequence of Social Media Usage: Evidence from the Disclosure of Consumer Product Recalls

- 2015 AAA Midwest Regional Meeting
- 2015 AEJMC Annual Meeting (presented by co-author)

## ACADEMIC SERVICE

Discussant

- 2015 AAA Midwest Regional Meeting
- 2015 AAA Annual Meeting

Ad hoc Reviewer:

- 2016 American Accounting Association Annual Meeting
- 2016 American Accounting Association FARS Midyear Meeting
- 2015 American Accounting Association Midwest Regional Meeting
- 2015 American Accounting Association Annual Meeting
- 2015 European Conference on Information Systems Annual Conference

# **OTHER SERVICE**

Council of Graduate Studies, Michigan State University (2015-2016)

- Accounting and Information Systems Department Representative
- Financial Committee member