

# Seung Y. Lee

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## Academic Employment

**University of Southern Denmark**  
Assistant Professor of Accounting, August 2020-present

## Education

**Rice University, Jones Graduate School of Business**  
Ph.D. Accounting, May 2020

- Committee: Thomas Hemmer (chair), Kerry Back, Hülya Eraslan

**University of Florida, Fisher School of Accounting**  
B.S. Accounting, December 2013

## Research Interests

*Topics:* Performance measurement, dynamic contracting, accounting rules, dynamic games, investment, real options, information disclosure

## Working Papers

*Learning, Accounting Information, and Contracting Dynamics*

- Under review at *Journal of Accounting and Economics*

*Dynamic Moral Hazard and Optimal Accruals*  
with Jonathan Bonham

- Under review at *Management Science*

*Investment, Dynamic Information Acquisition, and Disclosure*  
with Iván Marinovic

- Under review at *Journal of Accounting Research*

## Selected Works in Progress

*Tangible and Intangible Investment in Long-Term Contracts*

*On the Relation between Inventory Costing and Reputation*  
with Iván Marinovic

*The Role of Performance Measurement in Shaping Termination Decisions*

*Continuous Measurement with Periodic Reporting: The Effect of Disclosure Frequency on Dynamic Incentive Provision*

*Long Term Contracts and Moral Hazard: A Generalized Distributional Approach*  
with Jonathan Bonham

*Uncertainty, Performance Measurement, and the Provision of Dynamic Incentives: Theory and Evidence*

*Agency and the Cost of Capital*  
with Hans Frimor

*Trade Under Asymmetric Information: A Reader's Companion*  
(monograph)  
with Thomas Hemmer

## **Invited Seminar Presentations**

Accounting and Economics Society Webinar, January 2021  
Early Insights in Accounting Webinar, November 2020  
Stanford University, October 2020  
Accounting and Economics Society Webinar, May 2020  
University of California San Diego, March 2020  
Columbia University, February 2020  
University of Chicago, February 2020  
University of Southern Denmark, January 2020

## **Invited Conference Presentations**

Hawaii Accounting Research Conference, January 2021  
11<sup>th</sup> Accounting Research Workshop, Zurich, June 2019

## **Conference Attendance**

Junior Accounting Theory Conference, July 2022  
14<sup>th</sup> Workshop on Accounting and Economics (discussant), June 2022  
12<sup>th</sup> Accounting Research Workshop (discussant), June 2021  
Hawaii Accounting Research Conference, January 2021  
32<sup>nd</sup> Accounting Research Conference in Memory of Nicolas Dopuch, October 2019 (poster presenter)  
11<sup>th</sup> Accounting Research Workshop, Zurich (discussant), June 2019  
Rice Center for Teaching Excellence 6<sup>th</sup> Annual Workshop on Teaching and Learning, January 2019  
8<sup>th</sup> Junior Accounting Theory Conference, August 2018  
A Symposium on Optimal Stopping, June 2018  
McCombs Accounting Theory Research Conference, March 2018  
Chicago-Minnesota Theory Conference, September 2017  
7<sup>th</sup> Junior Accounting Theory Conference, August 2017  
10<sup>th</sup> Accounting Research Workshop, Basel, Switzerland (discussant), June 2017  
FARS Doctoral Consortium, January 2017  
FARS Midyear Meeting, January 2017  
MAS Midyear Meeting, January 2017  
Texas Economic Theory Conference, October 2016  
Lone Star Accounting Research Conference, January 2016

## Teaching Experience

University of Southern Denmark:

- Accounting for Decision and Control (Graduate)
- Advanced Management Accounting (Graduate)
- Management Accounting (Graduate)
- Cost Accounting (Undergraduate)

Rice University:

- Financial Accounting (Undergraduate)

## Memberships

Accounting and Economics Society  
American Accounting Association

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## Programming

Julia, MATLAB, Mathematica, Python, Stata

## Languages

English (native), Korean (fluent)