

Seung Y. Lee

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Academic Positions

Columbia University

Visiting Scholar, October 2025 - present

University of Southern Denmark

Assistant Professor of Accounting, 2020 - present

Stanford University

Visiting Scholar, August 2023 - November 2024

Education

Rice University, Jones Graduate School of Business

Ph.D. Accounting, 2020

University of Florida, Fisher School of Accounting

B.S. Accounting, 2014

Research Interests

Topics: Information disclosure, dynamic contracting, innovation, management accounting, structural estimation

Teaching Interests

Data analytics and machine learning, management accounting, financial accounting, AI applications in accounting

Papers

Dynamic Information Acquisition, Investment, and Disclosure
with Iván Marinovic

- *Journal of Accounting Research* 63.4 (2025): 1547-1581.

Dynamic Moral Hazard and Optimal Accruals
with Jonathan Bonham

- Conditionally accepted, *Management Science*

Working Papers

A Theory of Disclosure Timing

with Iván Marinovic

- Revise and resubmit, *Journal of Accounting and Economics*

On the Optimal Frequency of Mandatory Disclosure

with Iván Marinovic

- Revising for submission to *The Accounting Review*

Learning, Accounting Information, and Contracting Dynamics

- Revise and resubmit, *Management Science*

Inventory Costing, Disclosure, and Investment Efficiency

with Iván Marinovic

Social Value of Transparency in R&D Activities

with Sang Wu

Strategic Disclosure Spillovers: Theory and Evidence

with Jinhwan Kim

Selected Works in Progress

Learning, Incentives, and CEO Turnover: A Structural Approach

with Iván Marinovic

Competition or Cooperation in R&D Activities

with Sang Wu

Long Term Contracts and Moral Hazard: A Generalized Distributional Approach

with Jonathan Bonham

Tangible and Intangible Investment in Long-Term Contracts

Trade Under Asymmetric Information: A Reader's Companion

(monograph)

with Thomas Hemmer

Awards and Grants

2025 Danish Finance Institute Publication Scholarship, 53,033 DKK (approx. \$8,200)

Independent Research Fund Denmark: 2025 International Travel Grant, 259,200 DKK (approx. \$40,000)

Independent Research Fund Denmark: 2024 International Travel Grant, 216,000 DKK (approx. \$33,000)

Invited Seminar Presentations

Columbia University, February 2026 (Scheduled)

Chapman University, February 2026 (Scheduled)

University of South Florida, January 2026 (Scheduled)

Vanderbilt University, November 2025
Texas Christian University, November 2025
Yale University, October 2025
Accounting and Economics Society Webinar, April 2025
Baruch College, February 2025
Seoul National University, December 2024
Stanford University, September 2024
Santa Clara University, September 2024
University of Illinois Chicago, January 2024
Washington University in St. Louis, January 2024
Stanford University, November 2023
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

35th Conference on Financial Economics and Accounting, November 2025
2nd Accounting and Economics Society Annual Conference, August 2025
14th Accounting Research Workshop, Zurich, June 2025
2025 FARS Midyear Meeting, January 2025
Inaugural Accounting and Economics Society Annual Conference, August 2024
15th EIASM Workshop on Accounting and Economics, Vienna, June 2024
Columbia Burton Accounting Conference, November 2023
AAA Annual Meeting, August 2023
2023 Junior Accounting Theory Conference, August 2023
13th Accounting Research Workshop, Zurich, June 2023
Hawaii Accounting Research Conference, January 2021
32nd Accounting Research Conference in Memory of Nicolas Dopuch (poster presenter), October 2019
11th Accounting Research Workshop, Zurich, June 2019

Conference Attendance

2nd ESSEC Financial Accounting Symposium (discussant), March 2026 (Scheduled)
2026 FARS Midyear Meeting (discussant ×2), January 2026
2025 Columbia Burton Accounting Conference, November 2025
2025 Minnesota-Chicago Accounting Theory Conference, October 2025
2025 Junior Accounting Theory Conference, August 2025
2025 SITE Conference: The Economics of Transparency, July 2025
14th Accounting Research Workshop Zurich (discussant), June 2025
3rd Bocconi Accounting Symposium (discussant), June 2025
Hawaii Accounting Research Conference (discussant), January 2025
2024 SITE Conference: The Economics of Transparency, September 2024
Stanford Accounting Summer Camp, August 2024
2024 Junior Accounting Theory Conference, August 2024
2nd Bocconi Accounting Symposium, June 2024
2024 Purdue Accounting Theory Conference, May 2024
1st Bocconi Accounting Symposium, June 2023
2023 Minnesota-Chicago Accounting Theory Conference, March 2023
2022 Junior Accounting Theory Conference, July 2022

14th EIASM Workshop on Accounting and Economics (discussant), June 2022
12th Accounting Research Workshop (discussant), June 2021
Hawaii Accounting Research Conference, January 2021
11th Accounting Research Workshop, Zurich (discussant), June 2019
Rice Center for Teaching Excellence 6th Annual Workshop on Teaching and Learning, January 2019
8th 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
7th Junior Accounting Theory Conference, August 2017
10th 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
University of Houston Bauer Accounting Research Symposium, 2015-2017

Teaching Experience

Stanford University:

- Applications of Contract Theory in Accounting Research (PhD)
 - Sessions on dynamic contracting

University of Southern Denmark:

- Data Analytics for Management Accounting (Graduate)
 - Newly developed course
- Advanced Management Accounting (Graduate)
 - Most recent rating: 4.4/5.0
- Management Accounting (Graduate)
 - Most recent rating: 4.0/5.0

Rice University:

- Financial Accounting (Undergraduate)

Referee Service

Contemporary Accounting Research
Economic Modelling
Journal of Management Accounting Research
Management Accounting Research
Management Science
Review of Accounting Studies
The Accounting Review
AAA Annual Meeting
Accounting and Economics Society Annual Conference
FARS Midyear Meeting
Hawaii Accounting Research Conference

Memberships

Accounting and Economics Society
American Accounting Association
Research Fellow, Danish Finance Institute (by invitation)

Programming and Software

Alteryx, Julia, Mathematica, MATLAB, Power BI, Python, Stata, Tableau

Personal

Citizenship: United States

Languages: English (native), Korean (fluent)
