

# Seung Y. Lee

University of Southern Denmark  
Department of Business and Management  
Campusvej 55, 5230  
Odense M, Denmark

[seungylee.com](http://seungylee.com)  
seung.lee3437@gmail.com  
syl@sam.sdu.dk  
Mobile: +1 (650) 485-0852

**Citizenship:** United States of America

---

## Academic Positions

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

**Columbia University**  
Visiting Scholar, October 2025 - March 2026

**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, executive compensation, economics of innovation, management accounting, corporate governance, structural estimation

## Teaching Interests

Accounting analytics, management accounting, financial accounting, AI applications in accounting, information economics

## 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

- Forthcoming, *Management Science*

## Working Papers

*A Theory of Disclosure Timing*  
with Iván Marinovic

*Social Value of Transparency in R&D Activities*  
with Sang Wu

*On the Optimal Frequency of Mandatory Disclosure*  
with Iván Marinovic

*Learning, Accounting Information, and Contracting Dynamics*

*Inventory Costing, Disclosure, and Investment Efficiency*  
with Iván Marinovic

*Strategic Disclosure Spillovers: Theory and Evidence*  
with Jinhwan Kim

---

## 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

College of William & Mary, May 2026

Columbia University, February 2026

Chapman University, February 2026

University of South Florida, January 2026

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

*The Accounting Review* Early-Stage Research Track, AAA Global Connect, August 2026 (Scheduled)  
KAAPA Summer Conference in Seoul, July 2026 (Scheduled)  
2<sup>nd</sup> Mediterranean Accounting Conference, June 2026 (Scheduled)  
48<sup>th</sup> European Accounting Association Annual Congress, Prague, May 2026  
3<sup>rd</sup> Columbia Accounting Theory Conference, March 2026  
35<sup>th</sup> Conference on Financial Economics and Accounting, November 2025  
2<sup>nd</sup> Accounting and Economics Society Annual Conference, August 2025  
14<sup>th</sup> Accounting Research Workshop, Zurich, June 2025  
2025 FARS Midyear Meeting, January 2025  
Inaugural Accounting and Economics Society Annual Conference, August 2024  
15<sup>th</sup> 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  
13<sup>th</sup> Accounting Research Workshop, Zurich, June 2023  
Hawaii Accounting Research Conference, January 2021  
32<sup>nd</sup> Accounting Research Conference in Memory of Nicolas Dopuch (poster presenter), October 2019  
11<sup>th</sup> Accounting Research Workshop, Zurich, June 2019

## Conference Attendance and Invited Discussions

2<sup>nd</sup> Mediterranean Accounting Conference (discussant), June 2026 (Scheduled)  
48<sup>th</sup> European Accounting Association Annual Congress (discussant), May 2026  
2<sup>nd</sup> ESSEC Financial Accounting Symposium (discussant), March 2026  
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  
14<sup>th</sup> Accounting Research Workshop Zurich (discussant), June 2025  
3<sup>rd</sup> 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  
2<sup>nd</sup> Bocconi Accounting Symposium, June 2024  
2024 Purdue Accounting Theory Conference, May 2024  
1<sup>st</sup> Bocconi Accounting Symposium, June 2023  
2023 Minnesota-Chicago Accounting Theory Conference, March 2023  
2022 Junior Accounting Theory Conference, July 2022  
14<sup>th</sup> EIASM Workshop on Accounting and Economics (discussant), June 2022  
12<sup>th</sup> Accounting Research Workshop (discussant), June 2021  
Hawaii Accounting Research Conference, January 2021  
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  
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)
- Advanced Management Accounting (Graduate)
- Management Accounting (Graduate)
- Accounting (Undergraduate)

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

**Languages:** English (native), Korean (fluent)

---