

INSHIK SEOL

Graduate School of Management
Clark University
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EDUCATION

Ph.D. University of Connecticut, Storrs, CT.
M.B.A. University of Minnesota, Minneapolis, MN.
B.A. Indiana University, Bloomington, IN.

EXPERIENCE

2007 - Present
Associate Professor, Clark University
2008-2009
Fulbright Scholar to Korea, Sogang University
2001-2007
Assistant Professor, Clark University
1996 - 2001
Assistant Professor, University of Massachusetts Boston

TEACHING EXPERIENCE

Undergraduate Courses
Financial, Managerial, and Cost Accounting.
Graduate Courses
Accounting for Managers, Financial, Managerial, and Cost Accounting

RESEARCH INTERESTS

Judgment and Decision Making, Environmental Accounting/Auditing, Internal Auditing, Performance Evaluation, and Accounting Education.

SELECTED RESEARCH PUBLICATIONS

Kim, Y., Seol, I., and Kang, Y. 2018. A Study on the Earnings Response Coefficient of Socially Responsible Firms: Legal Environment and the Stages of Corporate Social Responsibility, *Management Research Review*, 41 (9), 1010-1032.
Kim, Y., Kang, S., and Seol, I. 2018. The Effect of the Owner CEO on the Relation between CEO Compensation and Firm Performance: Korean Case, *Global Business & Finance Review*, 23 (3): 81-97.
Seol, I., Sarkis, J., and Wang, Z. 2017. A Cross-Cultural Comparative Study of Internal Auditor Skills: U.K. vs. Korea, *Journal of Applied Accounting Research*, 18 (3), 341-355.
Moon, J., Kim, Y., and Seol, I. 2016. A Study on Improving the Cost Information Management of Defense Materials in Korea, *Actual Problems of Economics*, 7 (181), 131-141
Seol, I., Sarkis, J., and Lefley, F. 2011. Factor Structure of the Competency Framework for Internal Auditing (CFIA) Skills for Entering Level Internal Auditors, *International Journal of Auditing*, 15 (3), 217-230.

- Sarkis, J. & Seol, I. 2010. Course Evaluation Validation using Data Envelopment Analysis, *Accounting Educators' Journal*, 20, 21-32.
- Darnall, N., Seol, I., and Sarkis, J. 2009. Perceived stakeholder influences and organizations' use of environmental audits, *Accounting, Organizations and Society*, 34 (2), 170-187
- Seol, I. & Zhang, J. 2007. Accounting Students' Preferences in the Classroom Performance Evaluation System: Online vs. Traditional, *Journal of Business and Behavioral Sciences*, 15 (2), 72-81.
- Lefley, F., Sarkis, J., and Seol, I. 2007. What skills are necessary to be a successful 'entering level' internal auditor? *International Accountant*, 35 (April), 38-41.
- Seol, I. & Sarkis, J. 2006. A Model for Internal Auditor Selection: The Case of a Trading Company in Hong Kong, *International Journal of Auditing*, 10 (3), 243-253.
- Seol, I. 2006. Using Multiattribute Utility Theory to Incorporate Student Preferences into Classroom Performance Assessment, *Review of Business Research*, 6 (5), 41-46.
- Bae, S. & Seol, I. 2006. An Exploratory Empirical Investigation of Environmental Audit Programs in S&P500 Companies, *Management Research News*, 29 (9), 573-579.
- Seol, I. 2006. The Effect of Auditor Interaction on Decision Making in the Going-Concern Task, *Managerial Auditing Journal*, 21 (6), 582-597.
- Sarkis, J. & Seol, I. 2006. An Analytic Network Process Model for Internal Auditor Selection, *Applications of Management Science*, 12, 215-234.
- Tam, K., Bierstaker, J., & Seol, I. 2006. Understanding Investment Expertise and Factors That Influence the Information Processing and Performance of Investment Experts, *Advances in Accounting Behavioral Research*, 9, 113-156.
- Seol, I. & Sarkis, J. 2005. A Multi-Attribute Model for Internal Auditor Selection, *Managerial Auditing Journal*, 20 (8), 876-892.
- Bierstaker, J. L., Howe, M., & Seol, I. 2005. The Effects of the 150-Credit-Hour Requirement for the Certified Public Accountant (CPA) Exam on the Career Intentions of Women and Minorities, *Journal of Education for Business*, 81 (2), 99-104.
- Bierstaker, J. L., Howe, M., & Seol, I. 2004. Accounting Majors' Perceptions Regarding the 150-Hour Rule, *Issues in Accounting Education*, 19 (2), 211-227.
- Rosman A. J., Seol, I., & Biggs, S. 1999. The Effect of Stage of Development and Financial Health on Auditor Decision Behavior in the Going-Concern Task, *Auditing: A Journal of Practice & Theory*, 18 (1), 37-54.

CONFERENCE PROCEEDINGS

- Seol, I. 2007. "The Impact of a Participative Grading Policy on Students' Effort for Learning: A Preliminary Investigation," Proceedings of the Decision Science Institute Annual Meeting, November, Phoenix, Arizona.
- Darnall, N., Seol, I, and Sarkis, J. 2007. "Stakeholder influences on environmental audit choice: An international study," Proceedings of the Decision Science Institute Annual Meeting, November, Phoenix, Arizona.
- Seol, I. & Zhang, J. 2006. "Accounting Students' Preferences in the Classroom Performance Evaluation System: Online vs. Traditional," Proceedings of the ASBBS, February, Las Vegas, Nevada.
- Seol, I. & Sarkis, J. 2004. "A Multi-Attribute Model for Internal Auditor Selection", Proceedings of the Decision Science Institute Annual Meeting, November, Boston, Massachusetts.
- Seol, I. & Sarkis, J. 2004. "Using Multi-Attribute Utility Theory to Incorporate Student Preferences into Classroom Performance Assessment: The Case of Introductory Accounting Students", Proceedings of the Decision Science Institute Annual Meeting, November, Boston, Massachusetts.
- Detzler, M., Kocher, C., & Seol, I. 2003. "The Value of Course Websites: The Students' Perspectives", Proceedings of the 30th Annual Northeast Business & Economics Association (NBEA) Conference, October, New Jersey.

CONFERENCE PRESENTATIONS

- Seol, I., Sarkis, J., and Wang, Z. 2014. A Cross-Cultural Comparative Study of Internal Auditor Skills: U.K. vs. Korea, American Accounting Association Southeast Regional Meeting, Apr. 3-6, St. Petersburg, Florida
- Seol, I., Sarkis, J., and Lefley, F. 2010. Factor Structure of the Competency Framework for Internal Auditing (CFIA) Skills for Entering Level Internal Auditors, American Accounting Association Southeast Regional Meeting, Apr. 8-10, Mobile, Alabama
- Seol, I. 2007. The Impact of a Participative Grading Policy on Students' Effort for Learning: A Preliminary Investigation, Decision Science Institute Annual Meeting, Nov. 17- 20, Phoenix, Arizona.
- Darnall, N., Seol, I, and Sarkis, J. 2007. Stakeholder influences on environmental audit choice: An international study, Decision Science Institute Annual Meeting, Nov. 17- 20, Phoenix, Arizona.
- Seol, I. & Zhang, J. 2006 "Accounting Students' Preferences in the Classroom Performance Evaluation System: Online vs. Traditional," American Society of Business and Behavioral Sciences (ASBBS) Annual Meeting, Feb. 23-25, Las Vegas, Nevada.
- Seol, I. & Sarkis, J. 2004. "A Multi-Attribute Model for Internal Auditor Selection," Decision Science Institute Annual Meeting, Nov. 20- 23, Boston, Massachusetts.
- Seol, I.& Sarkis, J. 2004. "Using Multi-Attribute Utility Theory to Incorporate Student Preferences into Classroom Performance Assessment: The Case of Introductory Accounting Students," Decision Science Institute Annual Meeting, Nov. 20- 23, Boston, Massachusetts.
- Bierstaker, J., Howe, M. and Seol, I. 2004. "The Perceptions of Women and Minorities Regarding the 150-Hour Rule," Accounting , Behavior and Organizations Conference, October, Chicago, Illinois.
- Tam, K., Bierstaker, J. and Seol, I. 2003. "Does Investment Expertise Exist?" AAA Annual Meeting, August 2003, Honolulu, Hawaii.
- Detzler, M., Kocher, C., and Seol, I. 2003. "The Value of Course Websites: The Students' Perspectives," The 30th Annual Northeast Business & Economics Association (NBEA) Conference, Oct. 3-4, Parsippany, New Jersey.
- Rosman, A., Seol, I., and Biggs, S.F. 1993. "Understanding the Going-Concern Judgment: Linking Experience, Process and Performance," American Accounting Association, National Meeting, August, San Francisco.
- Rosman, A., Seol, I., and Biggs, S.F. 1993. "Understanding the Going-Concern Judgment: Linking Experience, Process and Performance," New England Area Behavioral Accounting Research Workshop, January, Boston.

PAPERS UNDER REVIEW

- Lee, S., Bae, S., and Seol, I. 2018. Loan Relation with Foreign Banks and Information Asymmetry: Evidence from Earnings Management by Local Firms in Korea, *Journal of Economics and Finance*.
- Kim, Y., Kim, J., and Seol, I. 2018. CEO Turnover and the Engagement Quality Reviewer's Audit Effort *Journal of Accounting, Auditing and Finance*.

RESEARCH IN PROGRESS

- Earnings Management by Local Firms: A Dynamic Model (with S. Lee and S. Bae)
- Anchoring Effects and the Impacts of Pro-environmental Value on Judgments (with Z. Wang)
- The Impact of XBRL on Freelance Analysts' Posts on Social Media (with T.S. Hsieh and Z. Wang)

UNIVERSITY SERVICE

Faculty Compensation Committee
Undergraduate Program Review Committee
MSA Program Review Committee
Faculty Search Committee
Library Liaison

PROFESSIONAL MEMBERS, HONORS AND ACTIVITIES

Fulbright Scholar to Korea (2008-2009)
Best Undergraduate Management Professor (2013 and 2010), Clark University
Co-Guest Editor: Management Research News (2007)
Member: Beta Gamma Sigma (Honorary Business Society)
 American Accounting Association (AAA)
 The Institute of Internal Auditors (IIA)
 Decision Sciences Institute
Manuscript Reviewer
 European Journal of Informaion Systems (2013-2016)
 Management Research Review (2006-2012, 14-18)
 Journal of Knowledge Globalization (2011)
 ABO Annual Conference (2007-2009)
 AAA Northeast Regional Conference (1999 - 2008)
 AAA Annual Meeting (2004)
 Decision Science Institute Annual Meeting (2004)
 Northeast Decision Sciences Institute Conference (1998 and 1999)
Discussant
 AAA Southeast Regional Conference (2014)
 AAA Northeast Regional Conference (2000)
 Northeast Decision Sciences Institute Conference (1998)
Panelist
 AAA Northeast Regional Conference (2000)