

MINWOO LEE

Western Kentucky University
Gordon Ford College of Business
Bowling Green, KY 42101, USA
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EDUCATIONAL BACKGROUND

- University of Pittsburgh **Ph.D.**
Joseph M. Katz Graduate School of Business
Major: Business Administration (**Finance/Accounting**)
Minor: **Econometrics**
- Yonsei University, Seoul, Korea **MA**
Graduate School
Major: Business Administration (**Finance**)
- Yonsei University, Seoul, Korea **B.A.**
College of Business and Economics
Major: **Business Administration**
Minor: **Economics**

PROFESSIONAL BACKGROUND

- 2002 - Present Gordon Ford College of Business, Western Kentucky University, Associate Professor
- 1999 - 2001 Lingnan University (Hong Kong)
Department of Accounting and Finance
- 1993 - 2002 Department of Accounting and Finance, Western Kentucky University
- 1989 - 1993 Lecturer, Joseph M. Katz Graduate School of Business, University of Pittsburgh
- 1985 - 1988 Research Fellow, Joseph M. Katz Graduate School of Business, University of Pittsburgh
- 1984 - 1985 Lecturer, Yonsei University, Seoul, Korea
- 1982 - 1984 Research Assistant, Graduate School, Yonsei University, Seoul, Korea

TEACHING

Teaching Experience

Finance

- Corporate Finance
- Financial Management
- Investment

Accounting/Business/Economics/Finance

- Decision Making (Graduate)

General and Financial Accounting

- Financial Accounting
- Principles of Accounting

Managerial and Cost Accounting

- Managerial Accounting
- Cost Accounting
- Advanced Managerial Cost Accounting
- Management Accounting (Management Majors)
- Seminar in Advanced Managerial Accounting (Graduate)
- Managerial Accounting (MBA)

Statistics

Management

Computerized Accounting Systems

RESEARCH

Dissertation

“The Roles of Auditor and Investment Banker for Signaling Private Information and Insuring Litigation Risk in the New Equity Issues Market,” P.h. D., University of Pittsburgh, Advisor: Dr. Prem Prakash

Articles Published in Peer-Reviewed Journals

“Expert Judgments in an Audit’s Analytical Review,” With Harold Little and Allen Hunt, Western Kentucky University, *American Journal of Management*, Vol. 17 (5), 2017

“Information Saliency, Analytical Assessments and Learning,” With Hyun S. Hwang, Kiwoom Securities, Korea, *International Journal of Accounting and Taxation*. Vol. 5 (1), 2017

“The Interaction Effects of Firm Value, Managerial Ownership Retention, Earnings Forecasts and Earnings Management.” With Hyun S. Hwang, Kiwoom Securities, Korea, *Business and Management Research*, June 2012

“An Experimental Study on Individual and Group Judgments in Analytical Procedures of Audit,” With Mart T. Ross and Harold T. Little, Jr., Western Kentucky University, *International Journal of Business and Behavioral Science*, Iss 6, 2012

“International Accounting in a Trilateral MBA Program”, With Harold T. Little, Jr. and Mart T. Ross, Western Kentucky University, *International Journal of Accounting and Financial Reporting*, June 2012

“Signaling, Insider Ownership, and Earnings Management,” *Journal of Accounting and Finance Research*, 2006

“Determinants of Earnings Management Subsequent to Reputation Signaling,” *Journal of Accounting and Finance Research*, Winter (2), 2004

“Market Reactions Subsequent to Earnings Management,” *Journal of Accounting and Finance Research*, Winter 2002

“Firm Value, Inside Ownership, and Investment for Initial Public Offering Firms,” With Myeong-Hyeon Cho, Korea University, *Journal of Accounting and Finance Research*, Spring 2000

“Different Problem Structure and Auditors= Probability Judgments in Analytical Review,” *Journal of Accounting and Finance Research*, Fall 1999

“An Empirical Assessment of Signaling by Direct Disclosure under Information Asymmetry,” *Journal of Accounting and Finance Research*, Spring 1998

“Analytical Procedures: Management Tools for Monitoring Controls,” With Janet Colbert, Western Kentucky University, *Management Decision*, 1997 (Vol. 35) Issue 5

“Litigation Risk, Signaling and Insurance in the Initial Public Offerings Market,” *Journal of Accounting and Finance Research*, Spring 1996

Articles Presented in Academic Meetings

“Experimental Investigation on Revelation of Private Knowledge in Participative Budgeting,” International Symposium on Business and Social Sciences, July 2018

“The Effectiveness of Information Revealing Incentive-Based Compensation Methods under Information Asymmetry,” Annual Symposium on Management and Social Sciences, July, 2016.

“Auditors’ Collective Judgments in Detecting Errors in Analytical Procedures: A New Approach,” International Academy of Business and Public Administration Disciplines Conference, April, 2016.

“Principal-Agent Relationship, Investment Decisions and Management Compensation,” International Academy of Business and Public Administration Disciplines Conference, April, 2015.

“Managerial and Institutional Ownership, Firm Value and Risk Taking Behavior,” International Academy of Business and Public Administration Disciplines Conference, April, 2014.

“Insider Ownership and Management Risk Taking: Alignment and Entrenchment,” International Academy of Business and Public Administration Disciplines Conference, January, 2012.

“Base Rate Fallacy in Expert and Collective Judgments: A Survey and Experiment,” International Academy of Business and Public Administration Disciplines Conference, January, 2011.

“Earnings Forecast Informativeness and Accounting Accruals: A Survey,” Academy of Accounting, Finance and Economics Annual Conference, December, 2009.

“The Effect of Institutional Ownership on the Characteristics of Financial Analysts’ Earnings Forecasts,” Academy of Accounting, Finance and Economics Annual Conference, December, 2008.

“Ownership Structure, Auditor Switch, and Earnings Management,” International Academy of Business and Public Administration Disciplines (IABPAD) Conference, April, 2008.

“Agency Problems, Risk Characteristics, and Corporate Risk Taking Behavior,” Academy of Accounting, Finance and Economics 2007 Annual Conference, December 2007.

“Earnings Management and Analysts’ Forecasts,” International Academy of Business and Public Administration Disciplines Conference, January 2007

“The Long-Run Performance of Equity Carve-Outs,” American Academy of Accounting and Finance Annual Meeting, December 2005

“Simultaneous Signaling, Inside Ownership and Earnings Management,” American Academy of Accounting and Finance Annual Meeting, December 2004

“Determinants of Earnings Management Subsequent to Reputation Signaling,” American Academy of Accounting and Finance Annual Meeting, December 2003

“Market Reactions Subsequent to Earnings Management,” American Academy of Accounting and Finance Annual Meeting, December 2001

“Corporate Value as a Determinant of Initial Public Offering Firm=s Ownership Retention,” Accounting Association of Australia and New Zealand Annual Conference, July 2001 (Auckland, New Zealand)

“Management Reputation Signaling, Earnings Forecasts, and Earnings Management through Accruals in the US Financial Market,” The 8th Pacific Basin Finance, Economics, and Accounting and the 2nd ADSGM International Conference, June 2000 (Bangkok, Thailand)

“Outcome Knowledge and Judgment Biases in Accountants= Legal Liability Lawsuits,” American Academy of Accounting and Finance Annual Meeting, December 1999

“Earnings Management Associated with Management Earnings Forecast Disclosure: A Signaling Perspective,” American Accounting Association Northeast Regional Meeting, April 1999

“Firm Value, Investment and Insider Ownership for Initial Public Offering Firms,” American Academy of Accounting and Finance Meeting, December 1998

“The Effects of Management Accounting System on Job Satisfaction under Information Asymmetry,” With Keehong Rhee, Samsung Life Insurance Company, Korea, American Accounting Association Northeast Regional Meeting, April 1998

“The Effects of Information Conditions on Auditor=s Decision Making in Analytical Review: Feedback, Probability and State Judgments,” American Accounting Association Midwest Regional Meeting, April 1997

“An Empirical Assessment of Signaling by Direct Disclosure under Information Asymmetry,” American Academy of Accounting and Finance Meeting, December 1996

“Signaling Optimal Demand for Insurance in the New Equity Issues Market,” American Accounting Association Southeast Regional Meeting, April 1996

“Litigation Risk, Signaling and Insurance in the Initial Public Offerings Market,” American Academy of Accounting and Finance Meeting, December 1995

Other Working Papers

“Adverse Selection and Management Compensation under Information Asymmetry”

“True and False Signaling: Management Reputation Costs,” With Archana Hingorani, Infrastructure Leasing Company, India.

“The Usefulness of Cash Flows Information for Loan Decisions,” With Keehong Rhee, Samsung Life Insurance Company, Korea.

Research in Progress

Experimental Investigation on Revelation of Private Knowledge in Participative Budgeting

Influence the PCAOB Standard-Setting Process, With Allen Hunt and Harold Little, Western Kentucky University

Experts’ Group Judgment in Analytical Review: Experiment, With Yining Chen and Stacy Bibelhauser, Western Kentucky University

New Approach to Teach Activity-Based Costing

Simultaneous Effects among Corporate Value, Risk-Taking, and Institutional Ownership, With Myeong-Hyeon Cho, Korea Universities, Seoul, Korea

The Effect of the Curse of Knowledge on True and False Signaling and Penalty Imposition: An Experiment

Different Problem Structures and Auditors’ Probability Assessments in Analytical Procedures: A Comparative Experiment on Student and Expert Performances

Signaling Manager’s Planning Ability and Determinants of Earnings Management

Research Assistantship

Graduate Student Fellow for Finance and Accounting Research, Joseph M. Katz Graduate School of Business, University Pittsburgh, 1985-1988

Research Assistant, Graduate School, Yonsei University, Seoul, Korea, 1982 - 1984

Research Board Membership

2001 Research Board member, Hong Kong Society of Accountants (currently Hong Kong Institute of CPAs), One of four professors representing all accounting faculty in Hong Kong, Sole international member)

PROFESSIONAL ACTIVITIES

Editorial Board Memberships

- 2018 - Editorial Board, *Asian Business Research*
- 2017 - Editorial Review Board, *Innovative Journal of Business, Management and Economics*
- 2007 - Editorial Review Board, *Scientific Journal International*
- 2005- Editorial Review Board member, *Academy of Accounting and Financial Studies Journal*

Accounting Exam Standard Setting

- 2011 Standard Setting Project for Excelsior College Accounting Exams

Paper Review

- 2015 Reviewer for the *Universal Journal of Accounting and Finance*
- 2014 Reviewer for the American Accounting Association Annual Meeting
- 2012 Referee for the *Academy of Accounting and Financial Studies Journal*
- 2012 Referee for the *Scientific Journal International*
- 2011 Referee for the *Academy of Accounting and Financial Studies Journal*
- 2011 Referee for the *Scientific Journal International*
- 2010 Referee for the *Academy of Accounting and Financial Studies Journal*
- 2010 Referee for the *Scientific Journal International*
- 2009 Reviewer for the American Accounting Association Annual Meeting
- 2009 Referee for the *Academy of Accounting and Financial Studies Journal*
- 2009 Referee for the *Scientific Journal International*
- 2008 Referee for the *Academy of Accounting and Financial Studies Journal*
- 2008 Referee for the *Scientific Journal International*
- 2008 Reviewer for the American Accounting Association Annual Meeting
- 2008 Reviewer for the for the American Accounting Association Southeast Regional Meeting
- 2007 Referee for the *Academy of Accounting and Financial Studies Journal*
- 2007 Referee for the *Scientific Journal International*

2007 Reviewer for the Academic Business World International Conference

2006 Referee for the *Academy of Accounting and Financial Studies Journal*

2006 Reviewer for the Academic Business World International Conference

2006 Reviewer for the American Accounting Association Annual Meeting

2005 Referee for the *Academy of Accounting and Financial Studies Journal*

2003 Reviewer for American Accounting Association Southeast Regional Meeting

2003 Reviewer for the Conference on Emerging Issues in Business and Technology

2003 Reviewer for the for the American Accounting Association Southeast Regional Meeting

2000 Reviewer for the 11th International Conference of Accounting Academics, Hong Kong

1999 Reviewer for the American Accounting Association National Meeting

Academic Meeting Moderation

2012 Moderator of the 2012 International Academy of Business and Administration Disciplines Conference

2004 Moderator of the 2004 American Academy of Accounting and Finance Meeting

2003 Moderator of the 2003 American Academy of Accounting and Finance Meeting

2002 Moderator of the 2002 American Academy of Accounting and Finance Meeting

2001 Moderator of the 2001 American Academy of Accounting and Finance Meeting

2000 Moderator of the 11th International Conference of Accounting Academics (Hong Kong)

2000 Session Chairman of the 8th Pacific Basin Finance, Economics, and Accounting and the 2nd ADSGM International Conference (Bangkok, Thailand)

1999 Moderator of the 1999 American Accounting Association National Meeting

1997 Moderator of the 1997 American Academy of Accounting and Finance Meeting

Research Paper Discussion

2012 Discussant of papers presented at the International Academy of Business and Administration Disciplines Conference, January 2012

1999 Discussant of a paper presented at the American Accounting Association Northeast Regional Meeting, April 1999

International Research Board Activity

2000 Research Board member, Hong Kong Society of Accountants (currently Hong Kong Institute of CPAs), One of four professors representing all accounting faculty in Hong Kong, Sole international member)

Textbook Review

2010 Review of Brewer, Garrison, and Noreen, *Introduction to Managerial Accounting*, 5th edition, McGraw-Hill Irwin

2007 Review of Heisinger, *Essentials of Managerial Accounting*, Houghton Mifflin Company

2006 Review of Hansen and Mowen, *Managerial Accounting*, 8th ed., Thomson Business & Economics Publishing

2005 Review of Brewer, Garrison, and Noreen, *Introduction to Managerial Accounting*, 2nd edition, McGraw-Hill Irwin

2003 Review of Andrew Christie, *Solving Organizational Design Problems Using Accounting* Future 1st edition, Prentice Hall

2000 Review of Rayburn, *Managerial Accounting*, Future 1st edition, Houghton Mifflin

1998 Review of Rayburn, *Managerial Accounting*, Future 1st edition, Houghton Mifflin

1998 Review of Morse and Zimmerman, *Managerial Accounting*, McGraw Hill

Professional Memberships

2007 - Academy of Accounting Finance and Economics

1995 - 2007 American Academy of Accounting and Finance

1993 - American Accounting Association

PUBLIC AND UNIVERSITY SERVICE

Public Service

2005 - Automobile Part Projects in Cooperation with the Bowling Green Area Chamber of Commerce. Contacted Automobile Industry overseas, Initial efforts for bringing international investments in the Bowling Green area

2004 - South Korean Firm Project in Cooperation with the Bowling Green Area Chamber of Commerce, Warren County and City of Bowling Green, Efforts to bring a Korean manufacturer into the Bowling Green area

2002 Hyundai Motor Plant Project, Assisted the State Government in its Unsuccessful Running for a new Hyundai Motor Plant

1997 - 1998 Planning Partnership Fellow, Green River Regional Educational Cooperative

University Service

2018	University Boyd-Lubker Speaker Selection Committee
2018	College Sabbatical Review Committee
2017 -	College MBA Committee
2017 -	College Academic Complaint Committee
2017 -	Department Strategic Planning Committee
2016	College Sabbatical Review Committee
2015 - 17	University International Year of South Korea Planning Committee
2012 - 18	College Research Committee
2012	College Faculty Awards Committee
2011 -	College Faculty Activities and Appraisal Committee
2006 - 10	College of Business, MBA Committee
2006 -	College of Business Internationalization Task Force
2004 -	Working on Exchange Programs with South Korean Universities in Cooperation with the Office of International Programs
2004 - 05	University Faculty Continuance and Grievance Committee
2003 - 04	Working on the Exchange Program with Hannam University, Daejeon, Korea
2002 - 06	University Senate College of Business At-large Member
2002 - 04	Academic Probation Committee
2002 - 03	College of Business Professional Development Committee
2002 - 03	College Internship Task Force
2001 - 03	University Academic Probation Committee
2001-	Departmental Library Representative/ College of Business Library Advisory Committee
2001 - 08	Advisor, Western Kentucky University Korean Student Association
2001 (Spring)	Coordinator (Acting), Managerial Accounting Bachelor of Business Administration Program, Lingnan University
2000 (Fall)	Coordinator, Financial Accounting Bachelor of Business Administration Program, Lingnan University
2000 (Fall)	Internal Examiner, Master of Philosophy Examination Committee, Lingnan University

1998 - 1999	University Scheduling Committee
1998 - 1999	University Academic Probation Committee
1998 - 1999	University Graduate Council (Alternate)
1998 -1999	College of Business Professional Development Committee
1997 -1998	College of Business Faculty Development Committee
1998- 1999	Department Curriculum Review Committee (In charge of Systems/Auditing)
1997 - 1999	College of Business International Business Task Force
1996 - 1997	Academic Council (Alternate)
1995- 1997	College of Business AACSB Self-Study Faculty Composition and Development Committee
1994-1995	Compressive Examination Committees, Master of Professional Accountancy

AWARDS AND DISTINCTIONS

International Membership

2001	Research Board member, Hong Kong Society of Accountants (currently Hong Kong Institute of CPAs), One of four professors representing all accounting faculty in Hong Kong, Sole international member)
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Research Fellowship Grants

2009	Competitive Faculty Research Fellowship Award, Western Kentucky University
2008	Competitive Faculty Research Fellowship Award, Western Kentucky University
2006	Competitive Faculty Research Fellowship Award, Western Kentucky University
2005	Competitive Faculty Research Fellowship Award, Western Kentucky University
2005	Competitive Gordon Ford College of Business Professional Research Grant, Gordon Ford College of Business, Western Kentucky University
2004	Competitive Summer Research Fellowship Award, Western Kentucky University
2003	Competitive Summer Research Fellowship Award, Western Kentucky University
2002	Competitive Summer Research Fellowship Award, Western Kentucky University
2000	University Research Grant, Lingnan University
1998	Competitive Summer Research Fellowship Award, Western Kentucky University
1996	Competitive Summer Research Fellowship Award, Western Kentucky University

- 1995 Competitive Summer Research Fellowship Award, Western Kentucky University
- 1993 Competitive International Business Center Research Grant Award, University of Pittsburgh
- 1985 - 1988 Research Fellowship Awards, University of Pittsburgh, Joseph M. Katz Graduate School of Business
- 1979 - 1984 Asan National Scholarship, Asan Foundation, Hyundai Group, Korea (Asan Scholarship is one of the most prestigious scholarships granted to nationally honorable students.)
- 1978 - 1982 Honored Student (three times), Graduated Summa Cum Laude (Yonsei University)

REFERENCES

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|----------------------|---|---------------------------------------|
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Ewha Womans University
Seoul, Korea | 02-3277-3543
acckim@ewha.ac.kr |
| Dr. Myeong-Hyeon Cho | College of Business Administration
Korea University
Seoul, Korea | 02-3290-1948
chom@korea.ac.kr |