

KYUNGHA (KARI) LEE

May 2023

Rutgers Business School
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ACADEMIC POSITIONS

Rutgers Business School – Newark and New Brunswick
Department of Accounting and Information Systems

Robert J. Boutillier Endowed Faculty Scholar
Assistant Professor

2021 – 2024

2015 – Present*

EDUCATION

Northwestern University, Kellogg School of Management (Evanston, IL)
Ph.D. in Accounting

2015

The London School of Economics and Political Science (London, United Kingdom)
Master of Science in Economics, with Distinction

2008

Seoul National University (Seoul, South Korea)
Bachelor of Business Administration

2004

RESEARCH INTERESTS

Disclosure, Auditing, Accounting Regulation, Accounting Information Systems

PUBLICATIONS & ACCEPTED PAPERS

“Chain of Values: Examining the Economic Impacts of Blockchain on the Value-Added Tax System,” with Soohyun Cho, Arion Cheong, Won Gyun No, and Miklos A. Vasarhelyi
Journal of Management Information Systems, August 2021, pp. 288-313.

“Audit Partner Identification and Audit Quality” with Carolyn Levine
Review of Accounting Studies, June 2020, pp. 778-809.

“The Effects of Subjectivity on Manager and Auditor Reporting” with Rahul Menon
Accounting Review, September 2019, pp. 273-295.

“Multidimensional Audit Data Selection (MADS): A Framework for Using Data Analytics in the Audit Data Selection Process” with Feiqi Huang, Qiao Li and Won Gyun No
Accounting Horizon, September 2019, pp. 127-140.

“Financial Reporting and Credit Ratings: On the Effects of Competition in the Rating Industry and Rating Agencies’ Gatekeeper Role” with Stefan Schantl
Journal of Accounting Research, May 2019, pp. 545-600.

MANUSCRIPTS UNDER REVIEW

“Regulatory Enforcement, Internal Control Disclosures, and Audit Quality” with Rahul Menon
1st round R&R at Contemporary Accounting Research

“An Application of the Multidimensional Audit Data Selection (MADS) Framework: A Case Study of an Expenditure Cycle” with Won No, Soo Hyun Cho, and Feiqi Huang
1st round R&R at Accounting Horizon

WORKING PAPERS

“Program Ratio Bias” with Michael Carniol and Carolyn Levine
Going through revision

“Do Firms Disclose Firm-Specific Cybersecurity Risks? The Effect of the SEC’s Cybersecurity Disclosure Guidance on Firms’ Cybersecurity Risk Disclosure” with Arion Cheong and Won No
Preparing for submission

“Explainable AI in Auditing” with Soohyun Cho, Marco Schreyer, and Abigail Zhang
Writing in progress

“Specificity of Disclosures and Audit Fees” with Kyunghye Yoon and Yue Liu
Preparing for submission

RESEARCH PROJECTS

Multidimensional Audit Data Selection (MADS) Project (with Miklos Vasarhelyi, Won No, and Soo Hyun Cho)
Part of the Rutgers AICPA Data Analytics Research Initiative

GRANTS, FELLOWSHIPS AND AWARDS

Junior Faculty Research Excellence Award 2022
Rutgers Business School

Robert J. Boutillier Endowed Faculty Scholar in Accounting <i>Department of Accounting and Information Systems, Rutgers Business School</i>	2021 – 2024
Rutgers Business School Dean’s Young Research Fellow <i>Rutgers Business School</i>	2020/2021
Kellogg School of Management Doctoral Fellowship <i>Northwestern University</i>	2008 – 2012
University Scholarship <i>Seoul National University</i>	1999 – 2004

CONFERENCES AND WORKSHOPS

2023	Minnesota-Chicago Accounting Theory Conference; Baruch-Fordham-Rutgers Accounting Research Symposium
2022	Purdue Accounting Theory Conference (presenter); PCAOB OERA Seminar (joint presenter); Korean American Accounting Professors Association Workshop (presenter)
2021	Baruch/Fordham/Rutgers Virtual Accounting Conference; Virtual Purdue Theory Conference
2019	Baruch-Fordham-Rutgers Accounting Research Symposium; Purdue Accounting Theory Conference; Columbia University Burton Conference
2018	Columbia Business School Workshop (presenter); Journal of Accounting Research Conference (co-authored paper presented); Baruch-Fordham-Rutgers Accounting Research Symposium
2017	Baruch-Fordham-Rutgers Accounting Research Symposium; Carnegie Mellon Accounting Mini Conference
2016	Utah Winter Accounting Conference; Baruch-Fordham-Rutgers Accounting Research Symposium (discussant); 12 th Workshop on Accounting and Economics (presenter and discussant); Junior Accounting Theory Conference; AAA Annual Meeting (presenter); Carnegie Mellon Accounting Mini Conference
2015	AAA Annual Meeting; PCAOB/JAR 2015 Conference on Auditing and Capital Markets; Conference on Financial Economics and Accounting (discussant)
2014	Kellogg Accounting Research Conference; American Accounting Association Annual Meeting; PCAOB/JAR 2014 Conference on Auditing and Capital Markets

2013 Kellogg Accounting Theory Conference; Journal of Accounting and Economics
Conference

PROFESSIONAL SERVICE

Ad-hoc Reviewer: *The Accounting Review*; *Management Science*; *Review of Accounting Studies*; *Accounting Horizon*; *AUDITING: A Journal of Practice & Theory*; *Journal of Accounting, Auditing and Finance*; *Review of Quantitative Finance and Accounting*; *International Journal of Disclosure and Governance*; *Journal of Regulatory Economics*

TEACHING EXPERIENCE

Intermediate Accounting I Rutgers University (Undergraduate) <i>Most Recent Average Rating 4.36 (dept. average 4.27)</i>	2015 – Present
Ph.D. Seminar: Special Topics in Accounting Research <i>Joint Class with Valentin Dimitrov, Feng Gao, and Li Zhang</i>	Fall 2021
Decoding of Financial Communication Rutgers University (Master of Accountancy in Financial Accounting) <i>Average Rating 4.11 (dept. average 4.14)</i>	2017
Financial Reporting and Analysis, Teaching Assistant Kellogg School of Management, Northwestern University (Full-time MBA)	2009 – 2010

SERVICE TO THE DEPARTMENT

Accounting Department Workshop Coordinator	Spring 2018, 2023
Ph.D. Comprehensive Exam Committee	2017 – present
Ph.D. Admissions Committee	2018 – present

DOCTORAL STUDENT SUPERVISION

Yu-An Chen <i>Rutgers Business School, Thesis Committee Member</i>	2022
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PROFESSIONAL MEMBERSHIPS

American Accounting Association; Accounting and Economics Society

FACULTY DEVELOPMENT ACTIVITIES ATTENDED

OASIS Leadership and Professional Development program	Spring 2020
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PROFESSIONAL EXPERIENCE AND CERTIFICATION

Unilever Korea Co., Ltd. (Seoul, South Korea) 2007 – 2008
Management Accounting Assistant

AICPA exam passed under the jurisdiction of California. 2007
*Auditing and Attestation 99, Financial Accounting and Reporting 97,
Regulation 97, Business Environment and Concepts 90*

*AY2016-2017 and AY2018-2019 were removed from my probationary period due to my maternity leaves.
AY2019-2020 was removed from the probationary period due to the Covid extension. Accordingly, my
tenure clock is considered five academic years.