

MICHAEL (JUNGHOON) LEE, CPA

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EDUCATION

Cornell University – Ithaca, New York	Aug. 2022 – May 2027 (Expected)
Ph.D. in Accounting	
Seoul National University – Seoul, South Korea	May 2022
Master of Science in Business Administration (Concentration in Accounting)	
Indiana University – Bloomington, Indiana	May 2016
Bachelor of Arts in Economics (Minor in Mathematics)	
• <i>Summa cum laude</i>	• <i>Dual degree</i> between IU and SKKU
SungKyunKwan University – Seoul, South Korea	Feb. 2017
Bachelor of Economics in Global Economics	

RESEARCH INTERESTS

My research examines how accounting information shapes corporate investment decisions, particularly under uncertainty. I conduct archival research and often leverage textual analysis, including NLP- and LLM-based approaches, in my work.

RESEARCH

WORKING PAPERS

[1] CAPEX Guidance and Realizable Real Options

- Dissertation
- Presentations: Cornell University

[2] From Green to Green: Local Parks and Corporate Green Transition

- With Eric Yeung (Cornell) and Yao Lu (Cornell)
- *R&R at Journal of Accounting Research*
- Abstract: We identify the openings of new urban parks in major U.S. cities as “green shocks” and examine whether increases in green space near firms’ headquarters are associated with firms’ green transition, as manifested in both real effects, such as carbon emissions, and information effects, such as voluntary environmental disclosure. Consistent with dynamic green transition theory, we document significant declines in firms’ carbon emissions and increases in voluntary environmental disclosure following green shocks, especially among firms that rely more heavily on external financing for green transition. Evidence from satellite imagery further supports green exposure as a plausible mechanism.
- Based on first-year proposal at Cornell University
- Presentations: 2026 Hawaii Accounting Research Conference, Cornell University*, University of Rochester*, University of Hong Kong*; * indicates presentation by coauthor

[3] Government-Produced Disclosure and Corporate Investment Decisions: Evidence from Housing Construction

- With Mani Sethuraman (Cornell)
- Preparing for journal submission

[4] Proprietary Costs of R&D Capitalization

- With Jaeho Yoo (UNC)
- Preparing for journal submission
- Presentations: 2026 AAA Global Connect, Cornell University, University of North Carolina at Chapel Hill*

SELECTED WORKS IN PROGRESS

[1] Information Ban and Human Capital Investment

- With Bobby Lin (Cornell) and David Park (CUHK, Shenzhen)

[2] Accounting Information and Real Options: Evidence from Oil Drilling Activity

- With Songyi Han (BI Norwegian Business School)

PROFESSIONAL EXPERIENCE

PricewaterhouseCoopers – Seoul, South Korea	Dec. 2016 – Aug. 2020
Senior Associate	

Advisory Experience

- Member of Fulcrum, PwC Korea’s in-house valuation specialist group; engaged in 11 valuation reports, including goodwill, unlisted stocks, convertible bonds, bonds with warrants, and purchase price allocation
- Participated in buy-side due diligences for private equity
- Participated in advisory engagements related to Samsung Group’s adoption of new accounting standards, including IFRS 17 for a life insurance company and IFRS 16 for a securities company
- Participated in advisory engagements related to internal control implementation

Audit Experience

- Engaged in issuing auditor’s reports over 25 companies in 9 different industries; Specialized at impairment test

CONFERENCES AND PRESENTATIONS

AAA Global Connect (Presenter; Discussant)	2026
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium	2026
Kellogg Debt Market Conference	2026
Hawaii Accounting Research Conference (Presenter; Discussant)	2026
AAA Annual Meeting (Discussant)	2025
Financial Accounting and Reporting Section Midyear	2025
Financial Accounting and Reporting Section Doctoral Consortium	2025
Cornell Accounting Minicamp	2024
Duke Accounting Theory Summer School	2023

HONORS AND SCHOLARSHIPS

Cornell University Nagesh Gavirneni Outstanding Doctoral Student Award	2026
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellow	2026
Cornell University Bryon E. Grote Johnson Professional Scholarship	2024
Cornell University Doctoral Fellowship	2022 – 2027
Scholarship for Next Generation for the Core Academia	2020 – 2022
Samsung Group Scholarship (<i>top 1% for Korea's SAT</i>)	2009 – 2016
Phi Beta Kappa	2016

TEACHING EXPERIENCE

Instructor, Cornell University (Student evaluation: 5.0/5.0 median rating; 77% response rate)	Fall 2025
• <i>Financial Accounting</i> (Undergraduate and Master)	
Instructor, Cornell University (Student evaluation: 5.0/5.0 median rating; 59% response rate)	Fall 2024
• <i>Financial Accounting</i> (Undergraduate and Master)	
Teaching Assistant, Cornell University	2022 – 2025
• <i>Financial Accounting</i> (Cornell-Tsinghua FMBA; Eric Yeung)	
• <i>Managerial Reporting for Business Analytics</i> (EMBA; Rob Bloomfield)	
• <i>Corporate Financial Reporting I</i> (Undergraduate; Mani Sethuraman)	
• <i>Advanced Topics in Accounting</i> (Cornell-Tsinghua FMBA; Mark Nelson and Eric Yeung)	
Teaching Assistant, Seoul National University	2020 – 2022
• <i>Studies in Financial Accounting Theory</i> (Master; Lee-Seok Hwang)	
• <i>Financial Statement Analysis and Firm Valuation</i> (MBA; Lee-Seok Hwang)	
• <i>Financial Statement Analysis and Firm Valuation</i> (Undergraduate; Lee-Seok Hwang)	
Undergraduate Teaching Assistant, Indiana University	Fall 2015
• <i>Statistical Analysis for Business and Economics</i> (Undergraduate; Mary Beth Camp)	

SERVICE AND LEADERSHIP

Cornell University SC Johnson Graduate School Student Representative	2024 – 2025
Mentor at PricewaterhouseCoopers Korea	2019 – 2020
• Selected as a mentor organizing educational sessions for new staff CPAs	
Auxiliary Firefighter, Nambu Fire Station, Republic of Korea Army	2010 – 2012
• Honorably discharged as Sergeant; received an award from the Commissioner of Korea's National Emergency Management Agency for exemplary service	
• Initiated a fundraising campaign for families of fallen firefighters, which received national media coverage	

PROFESSIONAL MEMBERSHIPS, CERTIFICATIONS, AND SKILLS

• American Accounting Association
• Korean Institute of Certified Public Accountants: passed exam in 2014, registered in 2017 (reg. no. 21502)
• Korean Association of Certified Public Tax Accountants: registered in 2018 (reg. no. 13255)
• Languages: English (Fluent), Korean (Native)
• Programming: Python, SAS, Stata

DISSERTATION COMMITTEE

P. Eric Yeung (Chair) Professor of Accounting Cornell University Email: eric.yeung@cornell.edu	Mani Sethuraman Associate Professor of Accounting Cornell University Email: ss3647@cornell.edu
Robert J. Bloomfield Nicholas H. Noyes Professor of Management Area Chair for Accounting Cornell University Email: rjb9@cornell.edu	Lin William Cong President's Chair Professor of Finance Associate Dean, Nanyang Business School Nanyang Technological University Email: will.cong@ntu.edu.sg