

# SANGMOK LEE

William G. Rohrer College of Business, Rowan University  
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[SSRN Author Page](#)

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## EDUCATION

<b>Michigan State University</b> Ph.D. in Accounting	East Lansing, MI June 2024
<b>Seoul National University</b> M.S. in Business Administration, concentration in Accounting	Seoul, South Korea February 2019
B.S. in Business Administration, <i>summa cum laude</i>	February 2010

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## ACADEMIC AND PROFESSIONAL EXPERIENCES

<b>Rowan University</b> Assistant Professor	Glassboro, NJ September 2024 – present
<b>Michigan State University</b> Graduate Assistant	East Lansing, MI August 2019 – May 2024
<b>Apex Defense Services Inc.</b> CEO (2015-2016) Director of Customer Support (2014)	Seoul, South Korea May 2014 – December 2016

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## RESEARCH INTERESTS

Management control systems, cost behavior, corporate investments

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## WORKING PAPERS

\*: scheduled    †: presented by a co-author

**“CEO Activism as a Value-based Control”** (Ph.D. dissertation / Job market paper)  
Committee: Kyonghee Kim (Chair), Ranjani Krishnan, Mario Schabus, and Jeffrey Wooldridge (Department of Economics, Michigan State University)  
2024 AAA MAS Midyear Meeting, AAA FARS Midyear Meeting, AAA Annual Meeting  
2023 Michigan State University, Korean American Accounting Professors Association (KAAPA) Ph.D. Conference

**“Cost Structure and Discretionary Investment”** (with Kyonghee Kim and Sukesh Patro)  
Preparing for submission to a top accounting journal  
2023 Kent State University<sup>†</sup>  
2022 University of Waterloo  
2021 AAA Annual Meeting, University of California, Riverside<sup>†</sup>, AAA MAS Midyear Meeting  
2020 Michigan State University

**“The Effect of Operating Leverage on Managers’ Capital Investment Decisions”** (solo-authored)

Conditionally accepted at *Accounting Perspectives*

2022 Michigan State University

**“Banks’ Information Acquisition and Value-relevance of Fair Value Hierarchy”** (with Bok Baik and Kwangjin Lee)

2019 Asian Accounting Associations Conference

## WORK-IN-PROGRESS

**“Organizational Hierarchy and Innovation”** (with Martin Holzhacker, André Hoppe, and Mario Schabus)

**“Loss of Human Capital and Workplace Safety”** (with Yeo Sang “Johnny” Yoon)

## TEACHING EXPERIENCE

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**William G. Rohrer College of Business, Rowan University**

*ACC 03150: Introduction to Business and Analytics for Financial Information*

Instructor (Fall 2024)

**Eli Broad College of Business, Michigan State University**

*HCM802: Cost Analysis in Healthcare*

Instructor (Summer 2022)

*ACC301: Intermediate Financial Accounting II*

Instructor (Spring 2022)

*ACC201: Principles of Financial Accounting*

Teaching assistant (Fall 2020 and Spring 2021)

**College of Business Administration, Seoul National University**

*Financial Accounting (MBA)*

Teaching assistant (Summer 2017 and Summer 2018)

*Financial Statement Analysis (Undergraduate)*

Teaching assistant (Fall 2017)

*Advanced Accounting (Undergraduate)*

Teaching assistant (Spring 2017)

## AWARDS, GRANTS, AND HONORS

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2024	Outstanding Reviewer – Management Accounting Section, AAA Annual Meeting
2024	Dissertation Completion Fellowship, Eli Broad College of Business, Michigan State University
2024	Summer research grant, Eli Broad College of Business, Michigan State

	University
2023	Best Paper Award, KAAPA Ph.D. Conference
2023	Ph.D. Student Outstanding Research Award, Department of Accounting and Information Systems, Michigan State University
2022	Summer research grant, Eli Broad College of Business, Michigan State University
2021	Outstanding Reviewer – Management Accounting Section, AAA Annual Meeting
2019-2023	Accounting Doctoral Program Scholarship, Michigan State University
2019	Marlys and Jack Gray Endowed Scholarship, Michigan State University
	- awarded annually to one of the incoming Accounting Ph.D. students

## CONFERENCE PARTICIPATIONS <sup>P</sup>: presenter <sup>\*</sup>: scheduled

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2024  
AAA MAS Doctoral Colloquium, AAA MAS Midyear Meeting<sup>P</sup>, AAA FARS Midyear Meeting<sup>P</sup>, AAA Annual Meeting<sup>P</sup>

2023  
Accounting PhD Rookie Recruiting and Research Camp<sup>P</sup>, KAAPA Ph.D. Conference<sup>P</sup>, AAA Annual Meeting, Midwest Accounting Research Conference, AAA MAS Doctoral Colloquium, AAA MAS Midyear Meeting

2022  
AAA Annual Meeting, Global Management Accounting Research Symposium, Midwest Accounting Research Conference, AAA FARS Midyear Meeting, AAA FARS Doctoral Colloquium, AAA MAS Midyear Meeting, AAA MAS Doctoral Colloquium

2021  
AAA Annual Meeting<sup>P</sup>, Global Management Accounting Research Symposium, Midwest Accounting Research Conference, AAA MAS Midyear Meeting<sup>P</sup>, AAA MAS Doctoral Consortium

2020  
AAA MAS Midyear Meeting

2019  
Asian Accounting Associations Conference<sup>P</sup>

## UNIVERSITY SERVICE

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2024 – Present	Faculty Research Committee Rohrer College of Business, Rowan University
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## PROFESSIONAL SERVICE

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2025	Reviewer	AAA FARS Midyear Meeting
2025	Reviewer	AAA MAS Midyear Meeting
2025	Reviewer	Hawaii Accounting Research Conference

2024	Reviewer, Discussant	AAA Annual Meeting
2024	Reviewer	AAA MAS Midyear Meeting
2023	Reviewer	Global Management Accounting Research Symposium
2023	Reviewer, Discussant	AAA MAS Midyear Meeting, AAA Annual Meeting
2022	Reviewer, Discussant	Global Management Accounting Research Symposium
2022	Reviewer, Discussant	AAA MAS Midyear Meeting
2021	Reviewer, Discussant	AAA Annual Meeting
2021	Reviewer	Global Management Accounting Research Symposium
2021	Reviewer, Discussant	AAA MAS Midyear Meeting

## **OTHER SKILLS**

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Programing languages: Python (data processing, textual analyses, and scraping), Stata, and SAS

## **PROFESSIONAL MEMBERSHIPS**

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American Accounting Association (2019 to present)