

Joo Hyung Lee

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ACADEMIC POSITIONS

UNIVERSITY OF WINDSOR

Assistant Professor, 2018 - Present

Windsor, ON, CANADA

UNIVERSITY OF CALGARY

Instructor, 2015-2017

Research Assistant & Teaching Assistant, 2012-2018

Calgary, AB, CANADA

EDUCATION

UNIVERSITY OF CALGARY

Ph.D. in Accounting (2018)

Calgary, AB, CANADA

UNIVERSITY OF TEXAS AT DALLAS

M.S. in Finance (2011)

M.S. in Accounting (2010)

Richardson, TX, U.S.A

DONGGUK UNIVERSITY

B.B.A., Accounting Concentration (2007)

Seoul, Republic of Korea

RESEARCH INTERESTS

- Archival: Managerial Accounting and Financial Accounting
- Cost Behavior, Information Asymmetry, and Corporate Governance

PUBLICATIONS

Journal Articles

- “The Effects of Sales Changes on Resource Utilization in the Airline Industry” with M. C. Anderson, R. Mashruwala, and Z. Yu, *Accounting and Finance* (2025)
- “COVID-19 and Cost Stickiness: The Impact of the Pandemic on Resource Management Decisions” with H. Kim and S. Lee, *Applied Economics* (2025)
- “Efficient access to qualitative data: a case of MD&A analysis from 10-K with Python via SEC s API” with S. Lee, *Applied Economics Letters* (2022): 1-5.

Case and Teaching Materials

- “K-Pop: A global music factory fizzling out” with Oh, W.Y. and Jin, M., Asia Case Research Centre, University of Hong Kong, Hong Kong.
- This case was used in the HSBC/HKU Asia Pacific Case Competition 2017.

WORKING PAPERS

- “A Two-Dimensional Model of Selling, General, and Administrative Cost Behavior” with M. C. Anderson and R. Mashruwala (4th round at *Accounting, Organizations, and Society*)
- “Observable versus Unobservable Information Acquisition: The Differential Effect on Information Acquisition and Market Quality” with E. Lee (3rd round at *Accounting and Finance*)
- “How Management Accounting Supports Financial Reporting: The Case of Cost Behavior Terminology” with P. Beaulieu
- “Slack Resources as Real Options: A Life Cycle Analysis” with M. C. Anderson (In preparation to submit to a journal)

WORK IN PROGRESS

- “Managerial Optimism and Cost Asymmetry” with M. C. Anderson and S. N. Janakiraman

PRESENTATIONS

- “Cost Behavior Terminology in Financial Reporting”
2018 Annual Meeting of American Accounting Association (AAA), Washington, DC, U.S.A
2018 Annual Congress of European Accounting Association (EAA), Milan, Italy
- “Slack Resources as Real Options: A Life Cycle Analysis”
2017 Annual Congress of European Accounting Association (EAA), Valencia, Spain
2017 Management Accounting Section (MAS) Midyear Meeting, San Juan, PR, U.S.A
- “Asymmetric Cost Behavior: A Life Cycle Analysis”
2016 Temple University Conference, Philadelphia, PA, U.S.A
2016 Annual Meeting of American Accounting Association (AAA), New York, NY, U.S.A
2016 Annual Congress of European Accounting Association (EAA), Maastricht, Netherlands
2016 Management Accounting Section (MAS) Midyear Meeting, Dallas, TX, U.S.A
- “Cost Stickiness and Cost Inertia: A Two Driver Model of Asymmetric Cost Behavior”
2015 Annual Meeting of American Accounting Association (AAA), Chicago, IL, U.S.A
2015 Management Accounting Section (MAS) Midyear Meeting, Newport Beach, CA, U.S.A
2014 Temple University Conference, Philadelphia, PA, U.S.A
- “Are Operating Cash Outflows Sticky?”
2019 Conference on Convergence of Financial & Managerial Accounting Research, Lake Louise, AB, Canada
2014 Annual Meeting of Canadian Academic Accounting Association (CAAA), Edmonton, AB, Canada
2014 Annual Congress of European Accounting Association (EAA), Tallinn, Estonia

TEACHING INTERESTS

- Managerial Accounting, Financial Accounting, and Accounting Theory

TEACHING EXPERIENCE

- **University of Windsor**
Principles of Managerial Accounting (ACCT 2550)
Principles of Financial Accounting (ACCT 1510)
- **University of Calgary**
Cost Accounting (ACCT 361)
Introductory Managerial Accounting (ACCT 323)
- Completion of Instructional Skills Workshop (ISW), 2014

HONORS AND AWARDS

- Invited to CAR Journal Conference, 2023
- Research Innovation Fund (RIF), Odette School of Business, University of Windsor, 2023
- Invited to CAR Journal Conference (including workshop “Perspectives from Practice”), 2022
- CAR Doctoral Consortium, CAAA, 2021
- Research Innovation Fund (RIF), Odette School of Business, University of Windsor, 2020
- Social Sciences & Humanities Research Council (SSHRC) Exchange Travel Grant, University of Windsor, 2019
- CAR Doctoral Consortium, CAAA, 2018
- CAR Doctoral Consortium, CAAA, 2017
- CPA Fellow Research Grant, University of Calgary, 2017
- MAS Doctoral Colloquium, AAA, 2017

- CMA (Certified Management Accountant) Research Grant, University of Calgary, 2016
- AAA Deloitte J. Michael Cook Doctoral Consortium Fellow, 2016
- Graduate Travel Award, University of Calgary (Faculty of Graduate Studies), 2016
- MAS Doctoral Colloquium, AAA, 2016
- CAR Doctoral Consortium, CAAA, 2015
- CGA (Certified General Accountant) Research Grant, University of Calgary, 2015
- MAS (Management Accounting Section) Doctoral Colloquium, AAA, 2015
- CAR Doctoral Consortium, CAAA, 2014
- Ph.D. Summer Research Fellowship, University of Calgary, 2013

PROFESSIONAL AFFILIATIONS

- American Accounting Association (AAA)
- Accounting and Finance Association of Australia and New Zealand (AFAANZ)
- Canadian Academic Accounting Association (CAAA)
- European Accounting Association (EAA)
- Korean Accounting Association (KAA)
- Korean-American Accounting Professors Association (KAAPA)
- Management Accounting Association of Korea (MAAK)

PROFESSIONAL SERVICE

Editorial Service

- Editorial Board, Management Accounting Association of Korea (MAAK), 2019-2020
- Reviewer, European Journal of International Management (EJIM), 2019

Academic Community

- Organize Korean Accounting Association (KAA) and Korean-American Accounting Professors Association (KAAPA) joint meeting at American Accounting Association (AAA) annual meeting, 2022

Ad-hoc Reviewer

- Ad hoc Reviewer, 2019 CAAA Annual Meeting
- Ad hoc Reviewer, 2018 AAA Annual Meeting
- Ad hoc Reviewer, 2018 MAS Midyear Section Meeting
- Ad hoc Reviewer, 2017 CAAA Annual Meeting
- Ad hoc Reviewer, 2017 MAS Midyear Section Meeting
- Ad hoc Reviewer, 2016 CAAA Annual Meeting
- Ad hoc Reviewer, 2015 MAS Midyear Section Meeting
- Ad hoc Reviewer, 2014 CAAA Annual Meeting