

JIMMY LEE

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School of Accountancy
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RESEARCH AND TEACHING INTERESTS

Research interests: Financial reporting quality, corporate governance, corporate tax avoidance, and voluntary disclosure

Teaching interests: Managerial accounting and taxation

CURRENT POSITION AND EDUCATION

Singapore Management University, School of Accountancy

Associate Professor of Accounting, 2019 - Present

Assistant Professor of Accounting, 2011 - 2019

Northwestern University, Kellogg School of Management

Ph.D. in Accounting, 2011

Title: The Role of Accounting Conservatism in Firms' Financial Decisions

Dissertation Committee: Robert Magee (Chair), Tjomme Rusticus, Paola Sapienza, and Beverly Walther

Master of Science, 2010

Nanyang Technological University

Bachelor of Accountancy (1st Class Honors), 2002

PROFESSIONAL MEMBERSHIP AND CERTIFICATIONS

Chartered Accountant (CA), Singapore

Non-practicing member

Certified Financial Analyst (CFA) Program, CFA Institute

Passed CFA Level I and II exams

American Accounting Association

Member

European Accounting Association

Member

OTHER WORK EXPERIENCE

Northwestern University, Kellogg School of Management

Teaching Assistant - Financial Accounting (Executive MBA), 2007 - 2010

Teaching Assistant - Managerial Accounting (Executive MBA), 2007 - 2009

Research Assistant, 2006 - 2008

Singapore Management University

Lecturer of Accounting, 2003 - 2005

PricewaterhouseCoopers, Singapore

Tax Associate, 2002 - 2003

HONORS AND AWARDS

School of Accountancy Teaching Award – Dean’s List for Teaching Excellence, Singapore Management University, 2016, 2017, 2022, 2023 and 2024
AAA Financial Accounting and Reporting Section (FARS) Excellence in Reviewing Award, 2017
Lee Kong Chian Fellowship in School of Accountancy, Singapore Management University, 2016 – 2018
School of Accountancy Research Award – Most Outstanding Researcher, Singapore Management University, 2016
Vernon Zimmerman Best Paper Award, the Twenty-Sixth Asian-Pacific Conference on International Accounting Issues, 2014, “Does Auditor Quality Constrain Corporate Tax Avoidance? Some International Evidence”
SMU Teaching Excellence Award - Most Promising Teacher, Singapore Management University, 2013
School of Accountancy Teaching Award – Most Outstanding Newcomer, Singapore Management University, 2013
Kellogg School of Management Doctoral Fellowship, Northwestern University, 2005 – 2011
American Accounting Association/Deloitte & Touche/J. Michael Cook Doctoral Consortium Fellow, Lake Tahoe, CA, June 2007
KPMG Gold Medal and Cash Award, 2002 (best results in Advanced Financial Accounting and Accounting Theory, and rendered services to the community and shown involvement in campus activities)
Monetary Authority of Singapore Book Prize, 2002 (second best student in the final year exam of the Bachelor of Accountancy course)
Dean’s List at Nanyang Technological University, 2000-2002

PUBLISHED OR ACCEPTED JOURNAL ARTICLES

“Internal Governance and Real Earnings Management” (with Qiang Cheng and Terry Shevlin), *The Accounting Review* 91 (4), 2016, 1051-1085.

“The Effect of Board Independence on Information Asymmetry” (with Beng Wee Goh, Jeffrey Ng and Kevin Ow Yong), *European Accounting Review* 25 (1), 2016, 155-182.

“Relation between Auditor Quality and Corporate Tax Aggressiveness: Implications of Cross-Country Institutional Differences” (with Kiridaran Kanagaretnam, Chee Yeow Lim and Gerald Lobo), *Auditing: A Journal of Practice and Theory* 35 (4), 2016, 105-135.

“The Effect of Corporate Tax Avoidance on the Cost of Equity” (with Beng Wee Goh, Chee Yeow Lim and Terry Shevlin), *The Accounting Review* 91 (6), 2016, 1647-1670.

“Effects of Informal Institutions on the Relationship between Accounting Measures of Risk and Bank Distress” (with Kiridaran Kanagaretnam, Chee Yeow Lim and Gerald Lobo), *Journal of International Accounting Research* 16 (2), 2017, 37-66.

“Cross-Country Evidence on the Role of Independent Media in Constraining Tax Aggressiveness” (with Kiridaran Kanagaretnam, Chee Yeow Lim and Gerald Lobo), *Journal of Business Ethics* 150 (3), 2018, 879-902.

“Societal Trust and Corporate Tax Avoidance” (with Kiridaran Kanagaretnam, Chee Yeow Lim and Gerald Lobo), *Review of Accounting Studies* 23 (4), 2018, 1588-1628.

“Corporate Tax Aggressiveness and Insider Trading” (with Sung Gon Chung, Beng Wee Goh and Terry Shevlin), *Contemporary Accounting Research* 36 (1), 2019, 230-258.

“Trusting the Stock Market: Further Evidence from IPOs around the World” (with Kiridaran Kanagaretnam, Chee Yeow Lim and Gerald Lobo), *Journal of Banking and Finance* 142, 2022, 106557.

“Auditor Materiality Threshold and Audit Quality – Evidence from the Revised ISA 700 in the U.K.” (with Beng Wee Goh, Dan Li, Na Li and Muzhi Wang), *Accounting Horizons* 37 (3), 2023, 1-24.

“Institutions and Corporate Tax Evasion: A Review of the Literature and a Methodological Approach” (with Kiridaran Kanagaretnam, Chee Yeow Lim and Gerald Lobo), *Journal of International Accounting Research* 23 (1), 2024, 115-137.

“Informativeness of Key Audit Matters: Evidence from China” (with Beng Wee Goh, Dan Li and Muzhi Wang), *Auditing: A Journal of Practice and Theory* 43 (3), 2024, 139-164.

“Does Social Capital Mitigate Managerial Self-Dealing? Evidence from Insider Trading” (with Sung Gon Chung and Sang Hyun Park), *Journal of Accounting, Auditing and Finance* 40 (1), 2025. 270-305.

“Does Auditor Quality Enhance CSR Disclosure?” (with Chee Yeow Lim, Gerald Lobo and Yanping Xu), *Accounting and Business Research* 56 (1), 2026. 1-40.

“The Effect of Cybersecurity Breaches on Analysts’ Earnings Forecasts (with Chih-Ying Chen, Beng Wee Goh and Na Li), forthcoming at *European Accounting Review*.

“Freedom of Expression Protection and Corporate Concealment of Bad News: Evidence from State Anti-SLAPP Laws” (with Shaphan Ng, Il Sun Yoo and Liandong Zhang), forthcoming at *Journal of Accounting Research*.

WORKING PAPERS

“Do insiders trade on information contained in KAM disclosures: Evidence from China” (with Beng Wee Goh, Dan Li and Muzhi Wang).

“Can financial literacy enhance ESG disclosures?” (with Xiaoran Jia, Kiridaran Kanagaretnam and Chee Yeow Lim).

“Financial literacy and corporate tax avoidance” (with Xiaoran Jia, Kiridaran Kanagaretnam and Chee Yeow Lim).

PERMANENT WORKING PAPERS

“The Inclusion of Top Management with General Counsel and Tax Avoidance” (with Beng Wee Goh and Jeffrey Ng)

“The Role of Accounting Conservatism in Firms’ Financial Decisions” (single-authored).

“Measuring Reporting Conservatism using the Dichev-Tang (2008) Model” (single-authored).

“Moral Hazard, Firms’ Internal Governance and Management Earnings Forecasts” (single-authored).

“Disclosure of Management Guidance in Conference Calls: Materiality, Determinants and Consequences” (with Benjamin Lansford and Jenny Tucker).

MEDIA OR OTHER COVERAGE

Harvard Law School Forum on Corporate Governance and Financial Regulation featured “Internal Governance and Real Earnings Management”

TEACHING EXPERIENCE

School of Accountancy, Singapore Management University (Instructor)

ACCT102 Management Accounting, Undergraduate-level Course for non-accounting major

ACCT112 Management Accounting, Undergraduate-level Course for accounting major

ACCT223 Taxation, Undergraduate-level Course for accounting major

ACCT615 Taxation, Graduate-level Course for the Masters in Professional Accounting Program

ACCT633 Management Accounting, Graduate-level Course for the Masters in Management Program

Kellogg Graduate School of Management, Northwestern University (Teaching Assistant)

ACCT430 Financial Reporting Systems, Graduate-level Course for the Executive MBA Program

ACCT431 Accounting for Management Planning and Control, Graduate-level Course for the Executive MBA Program

INVITED WORKSHOP PRESENTATIONS

Singapore Management University, Center for Teaching Excellence Brown Bag Conversation, November 2014

Singapore Management University, School of Accountancy Brown Bag, August 2011

Hong Kong University of Science and Technology, April 2011

Singapore Management University, April 2011

University of Illinois at Urbana-Champaign, March 2011

University of Oregon, February 2011

INVITED CONFERENCE PRESENTATIONS

European Accounting Association Annual Congress, Espoo, May 2023, “Do high-quality financial auditors enhance CSR disclosure quality?”

SMU Accounting Research Summer Camp, June 2021, “Can high quality financial audit assurance substitute for CSR assurance? Evidence from spillover effects of engaging Big N auditors.”

European Accounting Association Annual Congress, Milan, May 2018, “Are disclosed auditor materiality thresholds informative of firms’ earnings quality? – Evidence from the revised ISA 700 audit report.”

European Accounting Association Annual Congress, Valencia, May 2017, “Societal Trust and Corporate Tax Aggressiveness.”

AAA Financial Accounting and Reporting Section (FARS) Annual Meeting, Newport Beach, January 2016, “Corporate Tax Aggressiveness and Insider Trading.”

American Accounting Association Annual Meeting, Chicago, August 2015, “Cross-Country Evidence on the Role of Independent Media in Constraining Tax Avoidance.”

European Accounting Association Annual Congress, Glasgow, April 2015, “The Inclusion of Top Management with General Counsel and Tax Avoidance.”

Singapore Management University Accounting Symposium, December 2014, “The Inclusion of Top Management with General Counsel and Tax Avoidance.”

American Accounting Association Annual Meeting, Anaheim, August 2013, “Internal Governance and Real Earnings Management.”

European Accounting Association Annual Congress, Paris, May 2013, “Measuring Reporting Conservatism using the Dichev-Tang (2008) Model.”

AAA Financial Accounting and Reporting Section (FARS) Annual Meeting, San Diego, January 2013, “Internal Governance and Real Earnings Management.”

American Accounting Association Annual Meeting, Washington DC, August 2012, “Measuring Reporting Conservatism using the Dichev-Tang (2008) Model.”

2012 Junior Faculty Accounting Research Symposium, Singapore, April 2012, “Internal Governance and Real Earnings Management.”

AAA Financial Accounting and Reporting Section (FARS) Annual Meeting, Chicago, January 2012, “The Role of Accounting Conservatism in Firms’ Financial Decisions.”

American Accounting Association Annual Meeting, San Francisco, August 2010, “Moral Hazard, Firms’ Internal Governance and Management Earnings Forecasts.”

London Business School Annual Transatlantic Doctoral Conference, London, May 2009, “Disclosure of Management Guidance in Conference Calls: Materiality, Determinants and Consequences.”

INVITED CONFERENCE DISCUSSIONS

MIT Asia Conference in Accounting, Singapore, July 2023

Discussed “Filling in the Governance Void: The Voice of Individual Investors” (authored by Jacky Chau, Shufang Lai and Yong George Yang).

American Accounting Association Annual Meeting, San Francisco, August 2019

Discussed “The Impact of Media Sentiment on Corporate Tax Avoidance” (authored by Agnes Cheng and Chia-Hsiang Weng).

American Accounting Association Annual Meeting, San Diego, August 2017

Discussed “The Economic Effects of Earnings Management Pre- and Post-SOX” (authored by Terry Mason and Richard Morton).

American Accounting Association Annual Meeting, New York, August 2016

Discussed “Do Characteristics of Management Team Affect Abnormal Real Operations? Professional Knowledge Perspective” (authored by Chihua Li, Yijei Tseng and Tsung-Kang Chen).

American Accounting Association Annual Meeting, Anaheim, August 2014

Discussed “Go Before the Whistle Blows: An Empirical Analysis of Director Turnover and Financial Fraud” (authored by Yanmin Gao, Jeong-Bon Kim, Desmond Tsang and Haibin Wu).

American Accounting Association Annual Meeting, San Francisco, August 2010

Discussed “How Important are Earnings Announcements as an Information Source” (authored by Sudipta Basu, Truong Xuan Duong, Stanimir Markov and Eng Joo Tan).

London Business School Annual Transatlantic Doctoral Conference, London, May 2009

Discussed “Transparency, Ownership and Financing Constraints in Private Firms” (authored by Ole-Kristian Hope, Wayne Thomas and Dushyantkumar Vyas).

CONFERENCES PARTICIPATION

Singapore Accounting Symposium, Singapore, December 2025

Singapore Management University SOAR Summer Camp, May 2025

2024 Junior Faculty Accounting Research Symposium, Singapore, April 2024

Singapore Management University Accounting Symposium, December 2023

MIT Asia Conference in Accounting, Singapore, July 2023

SMU-TiU Joint Conference, Tilburg, June 2023

European Accounting Association Annual Congress, Espoo, May 2023

2023 Junior Faculty Accounting Research Symposium, Singapore, April 2023

Singapore Management University Accounting Symposium, December 2022

Review of Accounting Studies 2022 Virtual Conference. Stanford University, December 2022

Singapore Management University SOAR Summer Camp, May 2022

Asian Bureau of Finance and Economic Research (ABFER) 9th Annual Conference, Singapore, May 2022

2022 Junior Faculty Accounting Research Symposium, Singapore, April 2022

Singapore Management University Accounting Symposium, December 2021

Review of Accounting Studies 2021 Virtual Conference. University of Southern California, December 2021

Singapore Management University SOAR Summer Camp, June 2021

Asian Bureau of Finance and Economic Research (ABFER) 8th Annual Conference, Singapore, May 2021

2021 Junior Faculty Accounting Research Symposium, Singapore, April 2021

Singapore Management University Accounting Symposium, December 2020

Review of Accounting Studies 2020 Virtual Conference. Stanford University, December 2020

Review of Accounting Studies 2019 Conference. Singapore, December 2019

American Accounting Association Annual Meeting, San Francisco, August 2019

Asian Bureau of Finance and Economic Research (ABFER) 7th Annual Conference, Singapore, May 2019

2019 Junior Faculty Accounting Research Symposium, Singapore, April 2019

Singapore Management University Accounting Symposium, December 2018

SJTU-SMU Joint Accounting Conference, Shanghai, October 2018

European Accounting Association Annual Congress, Milan, May 2018

2018 Junior Faculty Accounting Research Symposium, Singapore, April 2018

Singapore Management University Accounting Symposium, December 2017

American Accounting Association Annual Meeting, San Diego, August 2017

Asian Bureau of Finance and Economic Research (ABFER) 5th Annual Conference, Singapore, May 2017

European Accounting Association Annual Congress, Valencia, May 2017

2017 Junior Faculty Accounting Research Symposium, Singapore, April 2017

Singapore Management University Accounting Symposium, December 2016

UTS-UNSW-SMU Accounting Conference, Sydney, October 2016

American Accounting Association Annual Meeting, New York, August 2016

2016 Junior Faculty Accounting Research Symposium, Singapore, April 2016

AAA Financial Accounting and Reporting Section (FARS) Annual Meeting, Newport Beach, January 2016

Singapore Management University Accounting Symposium, December 2015

SMU-SNU-KAIST-Korea-Yonsei Five School Conference, Seoul, October 2015

American Accounting Association Annual Meeting, Chicago, August 2015
 European Accounting Association Annual Congress, Glasgow, May 2015
 2015 Junior Faculty Accounting Research Symposium, Singapore, April 2015
 Singapore Management University Accounting Symposium, December 2014
 SMU-Tsinghua University-Peking University-CKGSB Conference, Beijing, October 2014
 American Accounting Association Annual Meeting, Atlanta, August 2014
 2014 Junior Faculty Accounting Research Symposium, Singapore, April 2014
 Singapore Management University Accounting Symposium, December 2013
 American Accounting Association Annual Meeting, Anaheim, August 2013
 European Accounting Association Annual Congress, Paris, May 2013
 2013 Junior Faculty Accounting Research Symposium, Singapore, April 2013
 AAA Financial Accounting and Reporting Section (FARS) Annual Meeting, San Diego, January 2013
 Singapore Management University Accounting Symposium, December 2012
 University of Miami Recruiting Camp, December 2012
 American Accounting Association Annual Meeting, Washington DC, August 2012
 2012 Junior Faculty Accounting Research Symposium, Singapore, April 2012
 AAA Financial Accounting and Reporting Section (FARS) Annual Meeting, Chicago, January 2012
 Singapore Management University Accounting Symposium, December 2011
 University of Miami Recruiting Camp, December 2011
 University of Miami Recruiting Camp, December 2010
 Journal of Accounting and Economics Conference, Evanston, October 2010
 American Accounting Association Annual Meeting, San Francisco, August 2010
 London Business School Annual Transatlantic Doctoral Conference, London, May 2009
 AAA Financial Accounting and Reporting Section (FARS) Annual Meeting and Doctoral Consortium,
 Phoenix, January 2008
 American Accounting Association Annual Meeting, Chicago, August 2007
 Journal of Accounting and Economics Conference, Evanston, October 2006

PROFESSIONAL ACTIVITY

Ad-hoc reviewer, *The Accounting Review*, *Review of Accounting Studies*, *Contemporary Accounting Research*, *European Accounting Review*, *Journal of Contemporary Accounting and Economics*, *Corporate Governance: An International Review*, *Journal of Accounting, Auditing and Finance*, *Journal of Corporate Finance*, *Accounting Horizons*, *China Accounting and Finance Review*, *Journal of International Accounting Research*.

Reviewer, Hawaii Accounting Research Conference, Hawaii, January 2022, January 2025
 Reviewer, American Accounting Association Annual Meeting, Atlanta, August 2020
 Reviewer, American Accounting Association Annual Meeting, San Francisco, August 2019
 Reviewer, American Accounting Association Annual Meeting, Washington D.C., August 2018
 Reviewer, American Accounting Association Annual Meeting, San Diego, August 2017
 Reviewer, AAA Financial Accounting and Reporting Section (FARS) Annual Meeting, Charlotte, January 2017
 Reviewer, American Accounting Association Annual Meeting, New York City, August 2016
 Reviewer, AAA Financial Accounting and Reporting Section (FARS) Annual Meeting, Newport Beach, January 2016
 Reviewer, American Accounting Association Annual Meeting, Chicago, August 2015
 Reviewer, American Accounting Association Annual Meeting, Atlanta, August 2014
 Reviewer, American Accounting Association Annual Meeting, Anaheim, August 2013
 Reviewer, AAA Financial Accounting and Reporting Section (FARS) Annual Meeting, San Diego, January 2013
 Reviewer, American Accounting Association Annual Meeting, Washington D.C., August 2012

Reviewer, AAA Financial Accounting and Reporting Section (FARS) Annual Meeting, Chicago, January 2012

Reviewer, American Accounting Association Annual Meeting, San Francisco, August 2010

UNIVERSITY SERVICES

SMU School of Accountancy Director (Student Matters), July 2017 – June 2018.

SMU School of Accountancy Workshop Coordinator, January 2016 – June 2018.

SMU School of Accountancy PhD Program Planning Committee, November 2015 – July 2017.

SMU School of Accountancy Academic Advisor for SOA National Athletes, January 2018 – June 2018.

SMU School of Accountancy School Evaluation Committee for faculty promotion and contract renewal, ad-hoc.

SMU School of Accountancy Peer Evaluation and Review of Teaching Program reviewer, ad-hoc.

SMU School of Accountancy Dean Evaluation Committee for research grants, ad-hoc.

SMU School of Accountancy Faculty Recruiting Committee for the University of Miami Recruiting Camp, 2011 and 2012.

SMU School of Accountancy Faculty Recruiting Committee, 2025.

SMU School of Accountancy Campus Advocate for Institute of Management Accountants (IMA), October 2016 – September 2021.

SMU School of Accountancy Liaison Officer for Certified Management Accountants (CMA) Australia Emerging Professional Scholarship Program, January 2018 – September 2021.

SMU Faculty Senate, April 2017 – March 2019.

SMU Faculty Advisory Committee (Teaching and Learning)(FACTL), January 2021 – December 2024.

SMU Lee Kong Chian School of Business DBA committee member: Victor Ong (graduated in 2021).

SMU Lee Kong Chian School of Business Ph.D. in Business (General Management) committee member: Lenz Tan (graduated in 2022), Mike Kim (graduated in 2022).

SMU Faculty Teaching Forum Reviewer for Microteaching, August 2021.