

## DAEUN (PHILIP) LEE

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### EDUCATION

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<b>Baruch College, City University of New York (CUNY)</b>	New York, NY
<i>Ph.D. in Accounting</i>	Expected in 2021
(Military service 2017-2018)	
<b>Baruch College, City University of New York (CUNY)</b>	New York, NY
<i>M.S. in Accountancy</i>	2014
<b>Duke University</b>	Durham, NC
<i>B.S. in Biology, minor in Chemistry</i>	2011

### RESEARCH INTERESTS

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*Topics:* Corporate and Financial Law, Financial Disclosure, Politics, Enforcement, Securities and Exchange Commission, Regulation, Textual Analysis, News Media, Banking

### JOB MARKET PAPER

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#### ***Quid Pro Quo?* The SEC Oversight Enforcement and Corporate Lobbying**

“Due to the private nature of its internal investigations, research on the SEC oversight enforcement is limited. By distinguishing between the staff-level decision to open an investigation (*investigation decision*) and commissioners’ authorization of an enforcement action (*enforcement decision*), this study is the first to examine how these two distinct decisions interplay to manage the political risk while fulfilling the SEC’s mission to protect investors. First, I do not find that the SEC investigation is influenced by corporate political connections, whereas the enforcement decision is affected by a firm’s lobbying efforts, as evidenced by a lower likelihood of an enforcement action. Collectively, my results imply that commissioners’ political considerations do not intercede with the staff’ investigative activities. My results also suggest that a firm’s strategic decision to lobby during an investigation (*reactive lobbying*) is effective in reducing the probability of an SEC enforcement action, whereas habitual lobbying activities in anticipation of possible adverse events (*proactive lobbying*) do not shield the firm from regulatory scrutiny.”

### PUBLICATION

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#### **Timing of plant immune responses by a central circadian regulator** ([link](#))

Wei Wang, Jinyoung Yang Barnaby, Yasuomi Tada, Hairi Li, Mahmut Tör, Daniela Caldelari, Daeun Lee, Xiang-Dong Fu, and Xinnian Dong. (2011) *Nature*, 470, 110-114.

## WORKING PAPERS

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### **The Impact of Redacting Information from SEC Filings on the SEC Monitoring Process** with Kalin S. Kolev and Monica Neamtiu

- Under review at *The Accounting Review*
- Live-streamed presentation (AAA Annual meeting 2020) available at the following ([link](#))

### **Global Systemically Important Bank Classification and its Impact on Private Debt Structure**

- To reconcile with Demerjian et al. (2020)

## WORK IN PROGRESS

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### **The Determinants of the SEC's Prosecutorial Discretion: An Empirical Analysis**

- Extension of the dissertation
- Data analyses stage

### **Judiciary Ideology and Corporate Political Influence** with Ying Liang

- Data collection stage

## CONFERENCES AND SEMINARS

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(Presenter) PhD Student Symposium, Financial Market Policy Development & Research	2020
(Presenter) AAA Annual Meeting	2020
(Invited presenter) AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium	2020
(Presenter) FARS Midyear Meeting in Nashville, TN	2020
Northwestern-Duke Advanced Causal Inference Workshop in Durham, NC	2019
Baruch-Fordham-Rutgers Accounting Symposium	2016, 2019
SWUFE-Baruch Research Symposium	2019

## ACADEMIC SERVICES

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### **Ad hoc Reviews<sup>†</sup> and Discussant<sup>§</sup>**

AAA Annual Meeting <sup>†§</sup>	2020
AAA FARS Midyear Meeting <sup>†</sup>	2020

## TEACHING AND PEDAGOGICAL EXPERIENCE

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### **Baruch College, CUNY**

**New York, NY**

<i>Instructor</i> , ACC 9112 Financial Accounting: Intensive (MBA/MS program)	Fall 2020
<ul style="list-style-type: none"> <li>• Synchronous instruction with lectures live-streamed via Zoom</li> <li>• Sample live-streamed lecture available at the following (<a href="#">link</a>)</li> </ul>	

*Teaching Assistant*, weekly office hour for online courses and exam reviews

- Principles of Accounting (Harry Davis) Spring 2020
- Principles of Accounting (Mingchern Deng) Fall 2019
- Principles of Managerial Accounting (Mehmet Ozbilgin) Spring 2019

*Recitation Instructor*, three 50-minute classes weekly

- Principles of Accounting (Mingcherng Deng) (average evaluation: 4.4/5) Fall 2016
- Principles of Accounting (Harry Davis) (average evaluation: 4.4/5) Spring 2016
- Principles of Accounting (Edward Li) (average evaluation: 4.2/5) Fall 2015

*Developer*, Adaptive Learning Project

2015 - 2016

CUNY SII Grant recipient; developed an online adaptive learning platform for the course Principles of Accounting.

## PROFESSIONAL EXPERIENCE

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**28th Infantry Division**

**S. Korea**

*Military service*

2017-2018

**CBS Corporation**

**New York, NY**

*State and Local Tax*

2013-2014

**SS&C GlobeOp Financial Services**

**New York, NY**

*Internal Audit*

2013

## GRANTS AND AWARDS

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Provost's Pre-Dissertation Research Fellowship, The Graduate Center 2020

Doctoral Student Research Grant 2020

CUNY SII Grant 2015 - 2016

Doctoral Fellowship and Graduate Assistantship, CUNY 2014 - present

## LANGUAGE AND SKILLS

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- *Certification*: all CPA exams passed (NY-778947), pending experience requirement
- *Software*: Python, STATA, SAS
- *Language*: Korean

## REFERENCES

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**Monica Neamtiu (Chair)**

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