

INSHIK SEOL

Graduate School of Management
Clark University
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EDUCATION

Ph.D. University of Connecticut, Storrs, CT.
M.B.A. University of Minnesota, Minneapolis, MN.
B.A. Indiana University, Bloomington, IN.

EXPERIENCE

2007 - Present
Associate Professor, Clark University
2008-2009
Fulbright Scholar to Korea, Sogang University
2001-2007
Assistant Professor, Clark University
1996 - 2001
Assistant Professor, University of Massachusetts Boston

TEACHING EXPERIENCE

Undergraduate Courses
Financial, Managerial, and Cost Accounting.
Graduate Courses
Accounting for Managers, Management Accounting and Cost Accounting

RESEARCH INTERESTS

Audit Judgment, Environmental Accounting/Auditing, Internal Auditing, Performance Evaluation, and Accounting Education.

SELECTED RESEARCH PUBLICATIONS

Seol, I., Sarkis, J., and Lefley, F. 2011. Factor Structure of the Competency Framework for Internal Auditing (CFIA) Skills for Entering Level Internal Auditors, *International Journal of Auditing*, 15 (3), 217-230.
Sarkis, J. & Seol, I. 2010. Course Evaluation Validation using Data Envelopment Analysis, *Accounting Educators' Journal*, 20, 21-32.
Darnall, N., Seol, I., and Sarkis, J. 2009. Perceived stakeholder influences and organizations' use of environmental audits, *Accounting, Organizations and Society*, 34 (2), 170-187
Seol, I. & Zhang, J. 2007. Accounting Students' Preferences in the Classroom Performance Evaluation System: Online vs. Traditional, *Journal of Business and Behavioral Sciences*, 15 (2), 72-81.
Lefley, F., Sarkis, J., and Seol, I. 2007. What skills are necessary to be a successful 'entering level' internal auditor? *International Accountant*, 35 (April), 38-41.
Seol, I. & Sarkis, J. 2006. A Model for Internal Auditor Selection: The Case of a Trading Company in Hong Kong, *International Journal of Auditing*, 10 (3), 243-253.
Seol, I. 2006. Using Multiattribute Utility Theory to Incorporate Student Preferences into Classroom Performance Assessment, *Review of Business Research*, 6 (5), 41-46.
Bae, S. & Seol, I. 2006. An Exploratory Empirical Investigation of Environmental Audit Programs in S&P500 Companies, *Management Research News*, 29 (9), 573-579.

- Seol, I. 2006. The Effect of Auditor Interaction on Decision Making in the Going-Concern Task, *Managerial Auditing Journal*, 21 (6), 582-597.
- Sarkis, J. & Seol, I. 2006. An Analytic Network Process Model for Internal Auditor Selection, *Applications of Management Science*, 12, 215-234.
- Tam, K., Bierstaker, J., & Seol, I. 2006. Understanding Investment Expertise and Factors That Influence the Information Processing and Performance of Investment Experts, *Advances in Accounting Behavioral Research*, 9, 113-156.
- Seol, I. & Sarkis, J. 2005. A Multi-Attribute Model for Internal Auditor Selection, *Managerial Auditing Journal*, 20 (8), 876-892.
- Bierstaker, J. L., Howe, M., & Seol, I. 2005. The Effects of the 150-Credit-Hour Requirement for the Certified Public Accountant (CPA) Exam on the Career Intentions of Women and Minorities, *Journal of Education for Business*, 81 (2), 99-104.
- Bierstaker, J. L., Howe, M., & Seol, I. 2004. Accounting Majors' Perceptions Regarding the 150-Hour Rule, *Issues in Accounting Education*, 19 (2), 211-227.
- Rosman A. J., Seol, I., & Biggs, S. 1999. The Effect of Stage of Development and Financial Health on Auditor Decision Behavior in the Going-Concern Task, *Auditing: A Journal of Practice & Theory*, 18 (1), 37-54.

CONFERENCE PROCEEDINGS

- Seol, I. 2007. "The Impact of a Participative Grading Policy on Students' Effort for Learning: A Preliminary Investigation," Proceedings of the Decision Science Institute Annual Meeting, November, Phoenix, Arizona.
- Darnall, N., Seol, I, and Sarkis, J. 2007. "Stakeholder influences on environmental audit choice: An international study," Proceedings of the Decision Science Institute Annual Meeting, November, Phoenix, Arizona.
- Seol, I. & Zhang, J. 2006. "Accounting Students' Preferences in the Classroom Performance Evaluation System: Online vs. Traditional," Proceedings of the ASBBS, February, Las Vegas, Nevada.
- Seol, I. & Sarkis, J. 2004. "A Multi-Attribute Model for Internal Auditor Selection", Proceedings of the Decision Science Institute Annual Meeting, November, Boston, Massachusetts.
- Seol, I. & Sarkis, J. 2004. "Using Multi-Attribute Utility Theory to Incorporate Student Preferences into Classroom Performance Assessment: The Case of Introductory Accounting Students", Proceedings of the Decision Science Institute Annual Meeting, November, Boston, Massachusetts.
- Detzler, M., Kocher, C., & Seol, I. 2003. "The Value of Course Websites: The Students' Perspectives", Proceedings of the 30th Annual Northeast Business & Economics Association (NBEA) Conference, October, New Jersey.

CONFERENCE PRESENTATIONS

- Seol, I., Sarkis, J., and Lefley, F. 2010. Factor Structure of the Competency Framework for Internal Auditing (CFIA) Skills for Entering Level Internal Auditors, American Accounting Association Southeast Regional Meeting, Apr. 8-10, Mobile, Alabama
- Seol, I. 2007. The Impact of a Participative Grading Policy on Students' Effort for Learning: A Preliminary Investigation, Decision Science Institute Annual Meeting, Nov. 17- 20, Phoenix, Arizona.
- Darnall, N., Seol, I, and Sarkis, J. 2007. Stakeholder influences on environmental audit choice: An international study, Decision Science Institute Annual Meeting, Nov. 17- 20, Phoenix, Arizona.
- Seol, I. & Zhang, J. 2006 "Accounting Students' Preferences in the Classroom Performance Evaluation System: Online vs. Traditional," American Society of Business and Behavioral Sciences (ASBBS) Annual Meeting, Feb. 23-25, Las Vegas, Nevada.
- Seol, I. & Sarkis, J. 2004. "A Multi-Attribute Model for Internal Auditor Selection," Decision Science Institute Annual Meeting, Nov. 20- 23, Boston, Massachusetts.

- Seol, I. & Sarkis, J. 2004. "Using Multi-Attribute Utility Theory to Incorporate Student Preferences into Classroom Performance Assessment: The Case of Introductory Accounting Students," Decision Science Institute Annual Meeting, Nov. 20- 23, Boston, Massachusetts.
- Bierstaker, J., Howe, M. and Seol, I. 2004. "The Perceptions of Women and Minorities Regarding the 150-Hour Rule," Accounting , Behavior and Organizations Conference, October, Chicago, Illinois.
- Tam, K., Bierstaker, J. and Seol, I. 2003. "Does Investment Expertise Exist?" AAA Annual Meeting, August 2003, Honolulu, Hawaii.
- Detzler, M., Kocher, C., and Seol, I. 2003. "The Value of Course Websites: The Students' Perspectives," The 30th Annual Northeast Business & Economics Association (NBEA) Conference, Oct. 3-4, Parsippany, New Jersey.
- Rosman, A., Seol, I., and Biggs, S.F. 1993. "Understanding the Going-Concern Judgment: Linking Experience, Process and Performance," American Accounting Association, National Meeting, August, San Francisco.
- Rosman, A., Seol, I., and Biggs, S.F. 1993. "Understanding the Going-Concern Judgment: Linking Experience, Process and Performance," New England Area Behavioral Accounting Research Workshop, January, Boston.

RESEARCH IN PROGRESS

- "A Cross-Cultural Comparative Study of Internal Auditor Skills: UK vs. Korea"
- "Default Theory and Environmental Accounting"
- "Re-Examining CFIA: A Confirmatory Factor Analysis"
- "The Impact of Firm-Bank Relations on Firm Performance and Earnings Management"

UNIVERSITY SERVICE

- Undergraduate Program Review Committee
 Faculty Search Committee
 Library Liaison

PROFESSIONAL MEMBERS, HONORS AND ACTIVITIES

- Fulbright Scholar (2008-2009)
 Best Undergraduate Management Professor (May 2010), Clark University
 Co-Guest Editor: Management Research News (2007)
 Member: Beta Gamma Sigma (Honorary Business Society)
 American Accounting Association (AAA)
 The Institute of Internal Auditors (IIA)
 Decision Sciences Institute
- Manuscript Reviewer
 Management Research Review (2006-2012)
 Journal of Knowledge Globalization (2011)
 ABO Annual Conference (2007-2009)
 AAA Northeast Regional Conference (1999 - 2008)
 AAA Annual Meeting (2004)
 Decision Science Institute Annual Meeting (2004)
 Northeast Decision Sciences Institute Conference (1998 and 1999)
- Discussant
 AAA Northeast Regional Conference (2000)
 Northeast Decision Sciences Institute Conference (1998)
- Panelist
 AAA Northeast Regional Conference (2000)