

Curriculum Vitae

Personal Information

First name: Soojin
Last name: Lee
Nationality: South Korean
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Education

PH.D | JUNE 2015 | WU VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS, VIENNA, AUSTRIA

- Major: International Business Taxation
- Dissertation: Tax Disclosure in Corporate Financial Reporting
- Supervisor: Prof. Dr. Eva Eberhartinger

MSC | DEC. 2012 | QUEEN'S UNIVERSITY BELFAST, BELFAST, UK

- Major: Accounting and Finance
- Dissertation: Performance Measurement by Public Sector Organizations: A Comparative Study of the United Kingdom and the Republic of Ireland

MBA | DEC. 2005 | XAVIER UNIVERSITY, OHIO, UNITED STATES

- Major: Business Administration

BA | FEB. 2002 | KONKUK UNIVERSITY, SEOUL, KOREA

- Major: Economics

Professional Qualification

Certified Public Accountant (State of Ohio (Active), State of Massachusetts (Inactive), United States)

Professional Experience

SENIOR TAX ANALYST | LYONDELLBASELL, ROTTERDAM, THE NETHERLANDS
| JAN. 2019 – CURRENT

- Part of the Global Tax Counsel team working on tax restructuring projects
 - Implementation of new tax laws (EU ATAD/BEPS) and analysis of impact on existing tax structures and tax reporting.
 - Integration of newly acquired affiliates and analysis of intra-group financing opportunities.
 - Assessing uncertain tax position and writing a memo thereof.

SENIOR RESEARCH ASSOCIATE | IBFD, AMSTERDAM, THE NETHERLANDS
| SEPT. 2016 – DEC. 2018

- Government consultancy projects:
 - Developing tax training programs for tax authorities (Directorate General of Taxation in Indonesia) and running a workshop with OECD for tax officers from developing countries.
 - Being a team member of developing 'Tax-Ray Assessment', a diagnostic tool, and performing as an inspector assessing operation of tax administration in developing countries.
- Editor of Tax Accounting publication, 2nd Edition of Tax Accounting: Unravelling the Mystery of Income Taxes
 - Updating the content of the book to reflect the recent development in IFRS. Liaising with the authors of the chapters to update the content regarding their Chapters.
 - Reviewing and editing manuscripts.
- Managing and content development for open courses and webinars for tax professionals

ASSISTANT PROFESSOR | UNIVERSITY OF GRONINGEN, GRONINGEN, THE NETHERLANDS
| SEPT. 2015 – AUG. 2016

- Thesis supervision for Master and pre-master students
- Developing and lecturing tax and accounting courses

SENIOR TAX CONSULTANT | DELOITTE – BOSTON, U.S. | DEC. 2005 – JAN 2010

- U.S. Tax Compliance for multi-national companies
- European and Asian countries income tax return analysis
- Foreign tax credit analysis and earnings and profit study for CFC
- Tax advisory and tax compliance for regulated investment companies, hedge fund partnerships and investor partners

TAX ACCOUNTANT | RIPPE & KINGSTON CO PSC – OHIO, U.S. | FEB. 2003 – NOV. 2005

- Tax compliance and planning for US middle market corporations, partnerships and high-net worth individuals

Teaching Experience

IBFD

- OECD Workshop (Global Relations Program) on Taxation in:
Tokyo, Japan, Nov. 2017, Seoul, South Korea, Mar. 2018, and Ulaanbaatar, Mongolia, Aug. 2018:
 - Topic: Tax Risk Assessment and Country-by-Country Reporting
- Open course of Tax Accounting at Amsterdam, the Netherlands, Sept. 2017
 - Topic: Tax disclosure
- International Tax Planning and Audit Workshop for the Directorate General of Taxes, Jakarta, Indonesia, Mar. 2017
 - Topic: financial statement analysis for tax audit

- European Commission Training for Civil Society on Tax Avoidance, Brussels, Belgium, Feb. 2017
 - Topic: Understanding MNE's tax position from financial statements

UNIVERSITY OF AMSTERDAM

- Amsterdam Law School International Tax Law (LLM joint program with IBFD), Apr. 2018
 - Topics: Openness and Transparency: MNEs, Tax administrations and the Public Co-operative Compliance: MNE's Relationship with Tax Authorities

UNIVERSITY OF UTRECHT

- Department of Economics, Mater program. Feb. 2018.
- Topic: Measuring and Monitoring Base Erosion and Profit Shift (BEPS Action 11)

UNIVERSITY OF GRONINGEN (SEPT 2015 – AUGUST 2016)

- Global Corporate Taxation
- Management Accounting
- International Financial Accounting
- Thesis supervision for Master and pre-master students under the theme of tax avoidance and corporate social responsibility (CSR)

WU VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

- International Tax Accounting – ETR case study, Summer Term, 2015

Publications & Working Papers

- "Transparency of Fair Value Accounting and Tax," with Eva Eberhartinger, In Forssbaeck, Jens and Lars Oxelheim, eds. The Oxford Handbook of Economic and Institutional Transparency. New York: Oxford University Press, 2014.
<http://www.oxfordhandbooks.com/view/10.1093/oxfordhb/9780199917693.001.0001/oxfordhb-9780199917693>
- "Practitioners' Judgment and Deferred Tax Disclosure: A Case for Materiality," with Eva Eberhartinger and Nadia Genest, WU International Taxation Research Paper Series No. 2014-7. <http://epub.wu.ac.at/4167/>
Conference presentations at: The 37th Annual Congress of the European Accounting Association (EAA), 2014. Canadian Academic Accounting Association (CAAA) Annual Conference, 2014. American Accounting Association (AAA) Annual Meeting, 2014.
- "News Media Coverage on Corporate Tax Avoidance and Corporate Tax Reporting"
<http://epub.wu.ac.at/4541/1/SSRN-id2603344.pdf> Conference presentations at The 38th Annual Congress of the European Accounting Association (EAA), 2015.

Research interests

Financial Reporting, Tax Accounting, International Taxation, Impression Management, and the Role of the Media in Corporate Governance.

Academic Honors

- Full scholarship - Funded by the Austrian Science Fund (FWF): W 1235-G16, 2012-2015.
- International Postgraduate Scholarship - Queen's University Belfast, 2011.
- International Scholarship, Xavier University, 2002.
- Honors Student, Scholarship of Academic Achievement, Konkuk University, 1998.