

Dr. Yoon S. Han, DBA, CPA, CGMA, CFE
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EDUCATION

DBA, College of Management, Metropolitan State University, MN
MBA, Business School, Rutgers University, NJ
BBA, School of Business and Economics, Yonsei University, Seoul, Korea

ACADEMIC APPOINTMENTS & TEACHING EXPERIENCE

Edmonds College, Lynnwood, WA
Tenure-Track Faculty; Accounting Department (Sept. 2023 – Present)

- **Teaching & Curriculum Development:**
 - Instructs core accounting sequence: ACCT 101 (Practical Accounting), ACCT& 201 (Principles I), ACCT& 202 (Principles II), and ACCT& 203 (Principles III).
 - Develops and implements "flipped classroom" strategies to enhance student engagement and critical thinking.
- **Committee Service:**
 - **College Budget Advisory Committee:** Active member reviewing college-wide fiscal allocations and providing strategic and financial recommendations.
 - **AI Pedagogies Work Group and AI Focus Group:** Collaborating with interdisciplinary faculty to develop ethical guidelines and teaching strategies for Artificial Intelligence.
- **Service to Students:**
 - **Faculty Advisor, Accounting Club:** Revitalizing student organization; coordinating guest speakers, networking events, and career workshops.
 - **Mentorship:** Provides academic advising and career coaching for accounting majors transferring to universities.

Bemidji State University, Bemidji, MN
Assistant Professor; Department of Accountancy; (Aug. 2015 – Aug. 2019)

- Taught Auditing, Financial and Managerial Accounting, and Financial Statement Analysis.
- Provided students with academic advising, coaching and mentoring.
- Participated in accreditation program assessment and various committee works, including G2C (Gateway-to-Completion) Course Committee (Chair), Policy Committee, and Global Education Committee.

KIMEP University, Almaty, Kazakhstan
Assistant Professor; Department of Accounting and Finance; (Jan. 2008 – May 2015)

- Taught Auditing (GAAS, PCAOB, ISA), Financial Accounting (US GAAP, IFRS), Intermediate Accounting I&II, Internal Auditing, Managerial Accounting, Advanced Accounting, Financial Statement Analysis, and Fraud Examination.
- Published the first English-written article on ‘Audit Quality in Kazakhstan’ in the National State Journal “Audit”.
- Served for various committees: Faculty-elected member of KIMEP Council, Institutional

Tender Committee (Chair), College Disciplinary Committee, Hiring, and Promotion Committee, Accreditation Committee, etc.

Sogang University, Graduate School of International Studies, Seoul, Korea
Adjunct Lecturer; (Sept. 2006 – Dec. 2007)

- Taught Financial Accounting to international students.

AUDIT AND ACCOUNTING EXPERIENCE

Al-Tech Specialty Steel Inc., Sepulveda Blvd., Torrance, CA
Controller; (May 1991 ~ January 1993)

- Supported the annual audit as the primary contact with Deloitte, and the law firms for various contractual and emerging issues that the auditors brought to the attention of the management.
- Evaluated and discussed the validity of findings and recommendations identified by Deloitte.
- Performed the most sophisticated analysis and evaluations by conducting a variety of reviews that were usually without precedent.
- Prepared and reported monthly Management Discussions and Analysis (MD&A), and Financial Statements to CFO and CEO in CA and the Chairman in Seoul, Korea.
- Provided technical guidance, advice, and assistance to the Accounting Manager and warehouse staff for monthly closing, inventory-taking, and audit readiness.

Deloitte & Touche LLP, 93rd FL. One World Trade Center, New York, NY
Auditor; (October 1988 ~ May 1991)

- Conducted audits in accordance with generally accepted auditing standards (GAAS) by determining audit procedures and obtaining sufficient reliable evidence to provide a reasonable basis for an audit opinion for numerous multinational companies in various industries and global financial institutions as well as SMEs.
- Performed detailed testing of records and management controls to determine the degree of compliance, efficiency, economy, and effectiveness of the activity's responsibilities and/or to determine the records tested have been maintained in accordance with applicable regulations.
- Implemented the audit plan and prepare detailed working papers to document work accomplished using A+ software in accordance with auditing standards.
- Provided advisory services in diverse types of engagements including M&A, Corporate Restructuring, Internal Control Design, and agreed-upon procedures for compliance.

EXECUTIVE EXPERIENCE

Dain Fresco Corp., Seoul, Korea
President and CEO; (Jan. 2003 ~ Dec. 2007)

- Oversaw and directed all operating, investing, and financing matters, including capital and operational budgeting, strategic partnerships with Samsung Securities, and collaboration with Big 4s.
- Executed various domestic and overseas financing and investment projects of equity and fixed-term securities deals.
- Provided financial advisory services to SME clients for M&A and overseas financing from

private equity funds.

- Achieved outstanding returns on proprietary investment management of 96% and 102% in 2003 and 2004 that lead to the successful closing of the first private equity fund of the firm.

Aju Investment Corp. (Corporate Restructuring Co. by Special Law), Seoul, Korea

Executive Vice President and CEO; (Nov. 2001~ Dec. 2002)

- Oversaw the operating effectiveness and financial performance of the company.
- Directed M&A of distressed companies for corporate restructuring opportunities.
- Developed a business restructuring strategy for Aju Group.
- Performed a joint consulting project with the Ministry of Finance and Economics that led to the removal of toxic clause Article 200 of the Securities Laws, which was a historical event in the deregulation of M&A activities in South Korea.

OTHER PROFESSIONAL EXPERIENCE

Postech Venture Capital Corp. (POSCO group), Pohang and Seoul, Korea

Chief Investment Officer; (Dec. 1998 ~ Sept. 2001)

- Developed investment strategies and exit plans in accordance with capital budgets.
- Sourced and executed various types of investment deals.
- Recommended investment or financing approval to the investment committee.
- Supported investees for identified needs, especially for marketing and additional financing.
- Reviewed over 3,000 investment proposals, executed 30+ deals and completed 10+ IPOs of venture investment.

Samsung Group (April 3, 1993 – December 31, 1998)

Samsung Card Co. Ltd., Seoul, Korea

Head of New Technology Financing Team; (Oct. 1997 ~ Nov. 1998)

- Establish a new team to meet the government requirement for the “New Technology Financing Laws and Regulations” in lieu of a planned Venture Capital company.

Equinox Capital (Singapore) Pte., Singapore

Director, Corporate Finance; (Oct. 1996 ~ Sept. 1997)

- Sourced, evaluated, and executed investment or corporate finance deals in South East Asia
- Managed all Samsung Group related deals as a liaison of Samsung Group in Seoul and Equinox staff in Hong Kong, New York, and Paris.
- Addressed and resolved issues with investment or strategic alliance cases.
- Established strategic alliances among South Korean companies and SE Asian shareholders of Equinox in Indonesia, Philippines, Thailand, and Taiwan.

Office of the Executive Staff of the Chairman of Samsung Group, Seoul, Korea

General Manager, Strategic Planning Department; (Sept. 1994 ~ Dec. 1998)

- Responsible for monitoring and controlling Samsung Securities and Samsung Investment & Advisory Corp. by interacting with CEOs, CFOs, COOs and all other departmental heads.
- Prepared exclusive Executive Summary of current issues and strategies and reported to the

Chairman regularly.

- Performed ad-hoc internal audits of member companies when they were deemed necessary.
- Draw the big picture of current structure of Samsung's financial services group businesses that added Samsung Asset Management, Samsung Capital (consumer financing), Samsung Venture Capital, and converted Samsung Securities from brokerage house to investment banking by merging Investment Advisory.
- Initiated and managed all overseas investment projects of Samsung Finance Group (SFG) that led to the establishment of Equinox Capital Singapore Pte (JV merchant bank with European banks and SE Asian conglomerates), which was the first-time overseas investment in private equity in the history of Korean financial services industry.
- Executed several domestic M&A or JV deals for the Group; strategic acquisition of Hanmi Bank, and Dong Yang Asset Management Co., Ltd., which became the current Samsung Asset Management Corp.
- Established 'New Technology Financing Division' as a part of the business of Samsung Card in lieu of JV Venture Capital project that was put on hold due to Asian financial crisis in 1997.
- Contributed to the development of the New Management Information System for the member companies of SFG with Samsung Data Systems.

Samsung Securities Co. Ltd., Seoul, Korea

Manager, Underwriting Department; (April 1993 ~ Sept. 1994)

- Sourced, evaluated, negotiated, and executed all types of corporate financing deals, including commercial loans and issuance of the bond and equity securities.
- Evaluated the proposed collaterals, and terms and conditions of the commercial loans.
- Created the financial advisory network of all clients and functioned as relationship manager of the government and clients and partners of the company.
- Ranked as the best performer in terms of both revenues and profits contributions to the Dept.

PUBLICATIONS

Dissertation

"INFUSING DATA ANALYTICS IN ACCOUNTING PROGRAMS", MARCH 2022

Journal

"AUDIT QUALITY IN KAZAKHSTAN: DOES BIG 4 PROVIDE HIGH-QUALITY AUDITS?",

THE STATE AUDIT JOURNAL, MAY/JUNE 2012

JOURNAL OF MODERN ACCOUNTING AND AUDITING, JANUARY 2013

Conference proceeding

"ENSURING VERIFIABILITY INTO BIG DATA ALGORITHMS TO ADVANCE PUBLIC TRUST AND ACCOUNTABILITY"

2ND COLLOQUIUM ON ANALYTICS, DATA SCIENCE, AND COMPUTING, FEBRUARY 2020

"AUDIT QUALITY IN KAZAKHSTAN: DOES BIG 4 PROVIDE HIGH-QUALITY AUDITS?",

KIMEP INTERNATIONAL RESEARCH CONFERENCE, APRIL 2012

KOREAN ACCOUNTING ASSOCIATION SUMMER INTERNATIONAL CONFERENCE, JUNE 2012

Book

“HOW TO FACILITATE M&A AND SPIN-OFF IN KOREA?” A GOVERNMENT PROJECT INITIATED BY MINISTRY OF KNOWLEDGE AND ECONOMY (FORMERLY CALLED MINISTRY OF COMMERCE, INDUSTRY, ENERGY), Co-AUTHORED WITH THE FEDERATION OF KOREAN INDUSTRIES, 2002

CONFERENCE PARTICIPATION

2ND COLLOQUIUM ON ANALYTICS, DATA SCIENCE, AND COMPUTING, OCTOBER 2019 (MINNEAPOLIS, MN), PRESENTED “*ENSURING VERIFIABILITY INTO BIG DATA ALGORITHMS TO ADVANCE PUBLIC TRUST AND ACCOUNTABILITY*”

AUDIT EDUCATOR’S BOOTCAMP ORGANIZED BY AAA AND DELOITTE, JUNE 2019 (CHICAGO, IL) TEACHING AND LEARNING ACADEMY AND GATEWAY TO COMPLETION (G2C) CONFERENCE, FEBRUARY 2017 (LAS VEGAS, NV), MARCH 2018 (HOUSTON, TX), AND MARCH 2019 (ATLANTA, GA)

QUALITY MATTERS SYMPOSIUM (ONLINE, 2015-2019) AND TRAINING (CAMPUS, 2017-2018)

KIMEP INTERNATIONAL RESEARCH CONFERENCE, APRIL 2012~14, ALMATY, KAZAKHSTAN
KOREAN ACCOUNTING ASSOCIATION SUMMER CONFERENCE, JUNE 2012~15, SEOUL, KOREA
PRESENTED “*AUDIT QUALITY IN KAZAKHSTAN: DOES BIG 4 PROVIDE HIGH-QUALITY AUDITS?*”

DEPARTMENTAL / UNIVERSITY SERVICE (Before Edmonds)

2017-19 G2C Course Committee and Global Education Committee for MNSCU system

2016 Policy Committee and Gateway to Completion Course Committee (Chair)

2015 Faculty Senate, Bookstore Committee

2014 Accreditation Committee

2013 Curriculum Committee

2012 Institutional Tender Committee (Chair) and the College Disciplinary Committee

2011 Budget Committee and Promotion, Retention, and Hiring committee

2010 Promotion, Retention, and Hiring committee and Accounting Area Committee

2009 KIMEP Council as a faculty-elected member and Accounting Area Committee

2008 College Council and KIMEP Council

PROFESSIONAL MEMBERSHIP

AICPA, NY, 1988

California Society of CPAs, CA, joined 1991 and reinstated in 2008 (CPA 102408)

Association of Certified Fraud Examiners, TX, 2011 (599142)

Korean Accounting Association, Seoul, Korea, 2011

Korean Academic Society of Business Administration, Seoul, Korea, 2012

Sigma Beta Delta, MN, 2016

American Accounting Association, FL, 2019

AICPA (CGMA), NC, 2019 (001541356)

Delta Mu Delta, MN, 2021