

# Chih-Chen Lee, Ph.D., CPA, CFE

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Coordinator of International Business Seminar at NIU  
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## EDUCATION

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Southern Illinois University at Carbondale (SIUC)

*Ph.D., May 2000*

Major: Auditing /Accounting Information Systems

Minor: Psychology (Decision Making and Judgment)

Southern Illinois University at Carbondale

*Master of Accountancy, May 1993*

National Cheng-Kung University, Tainan, Taiwan (NCKU)

*Bachelor of Science, Accounting, June 1991*

## PROFESSIONAL CERTIFICATION

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The Certificate of Certified Public Accountant (CPA)

Offered by the State of Illinois, August 12, 1994

Certified Fraud Examiner (CFE)

Offered by the Association of Certified Fraud Examiners, December 2009

## EMPLOYMENT HISTORY

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### Northern Illinois University

Professor

Fall 2014 to Present

Associate Professor

Fall 2008 – Spring 2014

Assistant Professor

Fall 2005 to Spring 2008

**Fall 2005 - Present**

### Florida International University

Assistant Professor

**Fall 2000 to Spring 2005**

### Southern Illinois University at Carbondale

Lecturer

**Spring 2000**

### Southern Illinois University at Carbondale

**Fall 1994 - Fall 1999**

## HONORS AND AWARDS

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- Recipient of the 2022 North American NCKU Outstanding Alumni Award.
- AAA Forensic Accounting Section, 2018 Research Conference, Outstanding Service Award.
- The Lybrand Certificate of Appreciation for the article “Are You Lying to Me?”, IMA’s Annual Lybrand Awards manuscript competition, May 2018.
- Global Research Fellowship from NIU COB. “Antecedents of Global Fraud”. July 1, 2015-June 30, 2016.
- Global Research Fellowship from NIU COB. “Internal Control and Foreign Corrupt Practice Acts”, July 1, 2014-June 30, 2015.
- The Lybrand Certificate of Merit for the article “Detecting Fraud Before Catastrophe: Proactive Content Analysis Techniques Can Help Management Accountants Prevent Catastrophic Financial Fallout.” published in March 2013 issue of *Strategic Finance*, 2013.
- The Grant Writing Award, awarded by the College of Business, Summer, 2013.
- The Excellence in Undergraduate Teaching Award, both at the department level and college level, 2011.
- The William & Dian Taylor Professor of Accountancy, 2017-Present.
- The HSBC Professor of Accountancy, 2010 to 2017.
- 2010 George Krull/Grant Thornton Teaching Innovative Award. Honorable mention.
- The Burge Family Faculty Fellowship, 2010-2011.
- Outstanding Student Organization Advisor Award, NIU, 2009.
- The Michael and Patricia Strachan Professor of Accountancy, 2008-2010.
- Sally Webber Excellence in Accountancy Research Award, Spring 2008.
- Best Paper Award- Honorable Mention for the paper “The Effect of Anonymous Reporting Channel and Financial Incentives on Intentions to Whistle-Blow”. The 16<sup>th</sup> Annual meeting of the Association of Employment Practices and Principles, Chicago, October 2008.
- Student Choice Awards, honored by the NIU Student Association, Spring 2007.
- Best All Around Professor Award, Honored by the Master of Accountancy Class of 2005, Florida International University.
- Outstanding Professor Award, honored by the Beta Alpha Psi of Florida International University, Fall 2004.
- Outstanding Professor Award, honored by the Beta Alpha Psi of Florida International University, Spring 2004.
- Best Paper Award for the paper “Gender and Job Confidence”. 2001 AAA Annual meeting, the Gender Issues in Accounting Section, August 2001.
- Outstanding Professor Award, honored by the Beta Alpha Psi of Florida International University, Fall 2001.
- Outstanding Female DBA candidate, honored by the College of Business of Administration, Southern Illinois University at Carbondale, April 1999.
  - Member of the Honor Society of Phi Kappa Phi at Southern Illinois University at Carbondale since April 1996.

## GRANTS

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- Summer Research Grant at the College Level, “Financial Restatement and Selling, General and Administrative (SG&A) Cost Stickiness, summer 2022.
- Research Grant from Institute for Fraud Prevention. “The complementary influences of genetics and environment on successful lie detection in investigative fraud interviews”, 2013-2014.
- Research Grant (database access) from Institute for Fraud Prevention. “Antecedents of Global Fraud, 2013-2014.

- Summer Research and Artistry Awards at the university level. “Corporate Social Responsibility and Foreign Corrupt Practices Act Violations”, summer 2013.
- International Conference Travel Grant, awarded by the College of Business. “Using Partial-Loading Strategy to Improve BI Dashboard Performance”, Shanghai, China, Dec. 2011.
- International Conference Travel Grant, awarded by the College of Business. “Teaching business intelligent using an executive dashboard”, Lima, Peru, summer 2010.
- Summer Research and Artistry Awards at the College Level. “Interviewee Familiarity and Deception-Detection Accuracy in Interviews”, summer 2009.
- Summer Research Grant, “Incentives for Whistle-Blowing: Monetary Incentive vs. Non-Monetary Incentive”, summer 2008.
- Summer Research and Artistry Awards at the university level, “The Effect of an Anonymous Reporting Channel and Financial Incentives on Intentions to Whistle-Blow”, summer 2007
- Research Grant from Institute of Management Accountants, “Early Detection of Management Fraud: Evidence from Financial Statement Restatements”, March 2006 - July 2007.
- Summer Research and Artistry Awards at the university level, “Deception Detection Cues in Text-Based, Asynchronous, Computer-Mediated Audit Communication”, summer 2006
- Summer Research Grant, “The Detection of Falsification in Oral Evidence: A Description of How Detection Judgments Are Made”, summer 2001.

## RESEARCH

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### Publications

Shen, W., He, H., and Lee, C. (forthcoming). A Teaching Case: Applying Benford’s Law to Detect Credit Card Fraud Using Microsoft Excel. *Journal of Forensic Accounting Research*.

Remo, A., and Lee, C. (2023). Deception in Computer-Mediated Communication. *Internal Auditing*, March/April. 32-36.

Cheng, C., and Lee, C. (2023). A Case Study Using Data Analytics to Detect Hail Damage Insurance Claim Fraud. *Journal of Forensic Accounting Research*, 8(1): 287-306.

Lee, C., Surysekar, K., and Tian T. (2022). Financial Restatement and Selling, General and Administrative (SG&A) Cost Stickiness. *Journal of Forensic Accounting Research*, 7(1): 30-49.

Shang, Z., Hux, C., Lee, C., and Wang M. (2022). Can Auditor Busyness Help Audit Quality? Evidence from China. *Journal of Forensic & Investigative Accounting*, 14(3)  
<http://web.nacva.com/JFIA/Issues/JFIA-2022-No3-5.pdf>

Shen, M., and Lee, C. (2022). Is a Picture Worth a Thousand Words.... Or Lies? The Impression Management Gimmicks that Forensic Accountants Must Know. *Journal of Forensic and Investigative Accounting*, 14(2). <http://web.nacva.com/JFIA/Issues/JFIA-2022-No2-3.pdf>.

Lee, C., and Welker, R. B. (2022). Usability of Language Features of Emails for Detecting Misrepresentations, *Journal of Forensic Accounting Research*, 7(1): 95-114.

Sharma, P. N., Chung, T. (Rachel), Lee, C., and Pinto, J. (2021). National Culture and Occupational Fraud Magnitude: The Moderating Role of Fraud Type. *Journal of Forensic Accounting Research*, 6(1), 406-435.

Lin, Y. H., Huang, H. W., Lee, C., and Riley, M. (2021). Corporate Social Responsibility and Financial Reporting Quality: Evidence from Restatements. *Accounting and the Public Interest*, 20(1), 61-75.

Shen, W., Lee, C., and Wang, T. (2020). Potential Bias in Creative Chart Design: A Review of Nontraditional Financial Graphs in Corporate Annual Reports. *ACM Interactions*, 28(1), 58-65.

Sharma, P. N., Chung, T. Lee, C., Pinto, J. (2019). The Relationship between National Culture and Occupational Fraud Magnitude. *Academy of Management Annual Meeting Proceedings*.

Lee, C., Riley, M., Shortridge, R. T., and Nuxoll, C. A. (2019). The Effect of Cognitive Biases on Professional Skepticism. *Internal Auditor*, 76(5), 35-38.

Lee, C., and Welker, R. B. (2019) Do Interviewers Actually Know More about Falseness than They Communicate in a Direct Lying Assessment? *Journal of Forensic Accounting Research*, 4(1), 3-24.

Lin, Y., Cefaratti, M., Lee, C., and Huang, H. (2018) Internal Control Material Weaknesses and Foreign Corrupt Practices Act Violations. *Journal of Forensic Accounting Research*, 3(1), 80-104.

Lee, C., and Nuxoll, C. A. (2018). Forensic Accounting Case: A Data Analytic Mindset. *Journal of Forensic & Investigative Accounting*, 10 (3)  
2019

Lee, C., and Chung, T. (Rachel) (2018). [Behavioral Genetics of Deception Detection performance](#). *Journal of Managerial Psychology*, 33 (1), 106-120.

Lee, C., and Clinton, B. D. (2018). [Are You Lying to Me?](#) *Strategic Finance*, January issue.

Lee, C., Cefaratti, M., and Rose-Green, E. (2016). The Incremental Benefit of a Forensic Accounting Course to Creativity. *Journal of Forensic & Investigative Accounting*, 8 (1), 157-167.

Lee, C., and Welker, R. B. (2015). [Impressions That Arouse an Auditor's Suspicion of Lying in an Interview](#). *International Journal of Auditing*, 19 (3), 295-306.

Lin, Y. M., Lee, C., and Chao, C. F., and Liu, C. L. (2015). [The Information Content of Unexpected Stock Returns: Evidence from Intellectual Capital](#). *International Review of Economics and Finance*, 37, 208-225.

- Huang, T. C., Huang, H. S., and Lee, C. (2014). Corporate Executive's Gender and Audit Fees. *Managerial Auditing Journal*, 29(6), 527-547.
- Lee, C., Churyk, N. T., and Clinton, D. (2013). Detecting Fraud Before Catastrophe. *Building Profits* (reprint with permission from *Strategic Finance*), September/October 22-27.
- Lee, C., Welker, R. B., and Wang, T. (2013). An Experimental Investigation of Professional Skepticism in Audit Interviews. *International Journal of Auditing*, 17, 213-226.
- Lee, C., Churyk, N. T., and Clinton, D. (2013). Detecting Fraud Before Catastrophe: Proactive Content Analysis Techniques Can Help Management Accountants Prevent Catastrophic Financial Fallout. *Strategic Finance*, March, 33-37.
- Lee, C., Churyk, N. T., and Clinton, B. D. (2013). Validating Early Fraud Prediction Using Narrative Disclosures. *Journal of Forensic & Investigative Accounting*, 5(1), 35-57.
- Pope, K. R. and Lee, C. (2013). [Could the Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010 be Helpful in Reforming Corporate America? An Investigation of Financial Bounties and Whistle-Blowing Behaviors in the Private Sector.](#) *Journal of Business Ethics*, 112(4), 597-607.
- Huang, H. W., Rose-Green, E, and Lee, C. (2012). CEO Age and Financial Reporting Quality. *Accounting Horizons*, 26(4), 725-740.
- Grossman, A. M., Lee, C., and Welker, R. B. (2012). Memory-Induced Misperceptions of Going Concern Risk by Experienced Auditors in a Multi-Client Environment. *International Journal of Accounting, Auditing, and Performance Evaluation*, 8(3), 256-273.
- Huang, H. W., Lee, C. and Rose-Green, E. (2011). The Association between Audit Industry Specialization and Firms Disclosure of Control Weaknesses. *International Journal of Auditing*, 15(2), 204-216.
- Lee, C., and Welker, R. B. (2011). Prior Exposure to Interviewee's Truth-telling (Baselining) and Deception-Detection Accuracy in Interviews. *Behavioral Research in Accounting*, 23(2), 131-146.
- Huang, H. W., Lee, C. and Rose-Green, E (2010). The Association between Audit Fees and Subsequent Client Litigation. *Journal of Forensic & Investigative Accounting*, 2(2), 105-126.
- Lee, C., and Welker, R. B. (2010). Does Familiarity with Interviewee's White Lying Make It Easier to Detect the Interviewee's Deceptions? *Journal of Forensic & Investigative Accounting*, 2(1):
- Wang, T. W., and Lee, C. (2010). Teaching Business Intelligence with an Executive Dashboard. AMCIS 2010 Proceedings.

- Lee, C. (2009). Using Role-Playing Game in an Ethics Case. *Journal of Forensic and Investigative Accounting*, 1(2).
- Devona, S., and Lee, C. (2009). Designer Resale: An Accounting Information Systems Case Project. American Accounting Association IS Section. Compendium for Cases and Classroom Tools for AIS Applications (C3).
- Churyk, N. T., Lee, C, Clinton, B. D. (2009). Early Detection of Management Fraud: Evidence from Financial Statement Restatement. *Advances in Accounting Behavioral Research*, 12, 25-40.
- Lee, C., Welker R. B, and Odom, M. (2009). Features of Computer-Mediated, Text-Based Messages that Support Automatable, Linguistics-Based Indicators for Deception Detection. *Journal of Information Systems*, 23(1), 5-24.
- Lee, C. and Welker R. B. (2008). Identification of Perceived Interviewee Behaviors that Influence Auditors' Assessment of Deception. *International Journal of Auditing*, 12, 205-220.
- Churyk, N. T., Lee, C., and Clinton, B. D. (2008). Can We Detect Fraud? *Strategic Finance*, October, 50-54.
- Huang, H. W., Lee, C., and Rose-Green, E. (2008). Non-Audit Fee, Auditor Independence, and Auditor Litigation. *Journal of Forensic Accounting*, 9, 1-18.
- Webber, S., Cummings, W., and Lee, C. (2007). Business Disaster and Recovery Planning: An Illustrative Case, Corporate Accounts Payable Department. *Journal of Business Case Studies*, 3 (3), 23-36.
- Lee, C., Surysekar, K., and Wang, T. (2007). The Role of Project Success in the Relationship between Accountability and IS Process Documentation. *Review of Business Information Systems*, 11(2), 49-59.
- Lee, C., and Welker, R. B. (2007). The Effect of Inquiries on the Ability to Detect Financial Misrepresentations. *Behavioral Research in Accounting*, 19, 161-178.
- Melick, C., Buchbinder, D., Coll, D., Moore, S., Lee, C., Surysekar, K., Wang, T., and Forgione, D. (2004). The Effects of Knowledge Management on Surgeon Behavior. *Journal of Health Care Finance*, 31(1), 31-40.
- Wang, T., Lee, C., and Rose-Green, E. (2004). Understanding E-Commerce Assurance Seals: An Analytical Framework. *The Review of Business Information Systems*, 8(4), 55-68.
- Prakash, A. J., Chang, C., Davidson, L., and Lee, C. (2003). Adoption of Economic Value Added and Financial Ratios. *The International Journal of Finance*, 15(2), 2574-2592.
- Prakash, A. J., Chang, C., Davidson, L., and Lee, C. (2003). Adoption of Economic Value Added and Firm Risk. *The International Journal of Finance*, 15(2), 2593-2603.

Rose-Green, E., Wheatley, C. M., and Lee, C. (2003). The Effect of Enron's Bankruptcy on the Valuation of Companies in the Oil, Gas and Energy Industry. *Oil, Gas & Energy Quarterly*, 51(3), 469-478.

Lee, C., and Rose-Green, E. (2003). The Stock Price Effects of the September 11 Crisis: An Inter Industry Comparison. *Oil, Gas & Energy Quarterly*, 51(4), 719-730.

### **Manuscripts Under Review**

Chung, T. (Rachel), Sharma P. N., Lee, C, Pavlou, P. Digital Transformation of Nations and the Severity of Occupational Fraud within Firms.

Lu, H., Wu, S., Lee, C., and Huang, H. Do Creditors Value a Company's Sustainable Supply Chain Management? Evidence of Sustainability Reports from Taiwan.

### **Manuscripts in Process**

Sharma, P. N., Chung, T. (Rachel), and Lee, C. Variance Partitioning of Global Fraud: A Multi-Level Investigation. Working paper.

Ndicu, M., and Lee, C. The Effect of Grade Framing on Students' Learning Motivation. Working paper.

Shen, M., Lee, C., and Demir, F. Data Visualization: Are All Graphs Created Equal?

Lee, C., and Wall, J. Interview With a Fraud Specialist, Tom Golden.

Shen, M., Lee, C., Riley, M., and Shortridge, R. The CPA Evolution: How Accounting Departments Are Responding to The Demands of The Profession.

Does Quantitative Reasoning (QR) Skill Impact Students' Performance in Their First Intermediate Accounting Course?

### **Papers Presented in Conference**

Lu, H., Wu, S., Lee, C., and Huang, H. Do Creditors Value a Company's Sustainable Supply Chain Management? Evidence of Sustainability Reports from Taiwan. Accepted for presentation at AAA Sustainability, ESG, and Accounting Conference, Washington, DC, February 2024.

Tian, T., Lee, C., Surysekar, K, and Janakiraman, S. Business Strategy and Financial Reporting Quality. Accepted for presentation at Hawaii Accounting Research Conference, Hawaii, January 2024.

Lee, C., Shen, W., and He, A. A Teaching Case Applying Benford's Law to Detect Credit Card Fraud Using Microsoft Excel. 2023 AAA Annual Meeting, Denver, CO. August 2023.

Chen, L., Lee, C., Lin, Y., and Surysekar, K. Effects of Business Strategy and Cost Behavior on Short Selling. Presented at the 2023 EAA annual meeting. Espoo, Finland, May 2023.

Shen, M, and Lee, C. A Teaching Case Applying Benford's Law to Detect Credit Card Fraud Using Microsoft Excel. Presented at the 2023 Forensic Accounting Section Research Conference, Salt Lake City, Utah, March 2023.

Lee, C., Surysekar, S., and Tian T. Financial restatement and selling, general and administrative (SGA) cost stickiness. Presented at the 2022 Forensic Accounting Section Research Conference, Virtual, March 2022.

Lee, C., and Welker, R. B. Can auditors detect deceptive emails in an inquiry from its language features? Presented at the 2021 Forensic Accounting Section Research Conference, Virtual, March 2021.

Chen, L., Lee, C., Lin, Y. Effects of short selling and business strategy on cost behaviors. Accepted for presentation at the AAA annual meeting, Atlanta, GA, August 2020.

Cheng, C. and Lee, C. A case study using data analytics to detect hail damage insurance claim fraud. Accepted for presentation at the Teaching/Technology session of AAA annual meeting, Atlanta, GA, August 2020.

Cheng, C. and Lee, C. A case study using data analytics to detect hail damage insurance claim fraud. Accepted for presentation at the Intensive Data and Analytics Summer Workshop III, Orlando, FL, June 2020.

Cheng, C. and Lee, C. A case study using data analytics to detect hail damage insurance claim fraud. Presented at the 2020 Forensic Accounting Section Research Conference, Washington DC., March 2020.

Sharma, P. N., Chung, T. Lee, C., Pinto, J. The Relationship between National Culture and Occupational Fraud Magnitude. Academy of Management Annual Meeting, Boston, Massachusetts, August 2019.

Lee, C., and Nuxoll, C. A forensic accounting case: A data analytic mindset. Presented at 2018 Forensic Accounting Section Research Conference, Dallas, TX, March 2018.

Lee, C., and Welker, R. B. Do interviewers actually know more about falseness in an inquiry than they communicate in a lying assessment? Presented at 2017 AAA Annual Meeting, San Diego, CA, August 2017.

Lee, C., and Welker, R. B. Do interviewers actually know more about falseness in an inquiry than they communicate in a lying assessment? Presented at 2017 AAA Forensic Accounting Midyear Conference, Orlando, FL, February 2017.

Chung, T. R., Sharma, P., Lee, C., and Mondal, S. The Relationship between Digital (ICT) Environments and Occupational Fraud Magnitude: A Multi-Level Investigation across



Nations. The Institute for Fraud Prevention (IFP) meeting, November 3, 2016, New York City, NY.

Chung, T. R., Sharma, P., Lee, C., and Mondal, S. The Impact of Country Digital (ICT) Environment on Occupational Fraud Magnitude: A Multi-Level Empirical Investigation. Pre-AMCIS MIS Quarterly Author Development Workshop, August 10, 2016, San Diego.

Lee, C., Huang, H. W., Lin, Y. H., and Cefaratti, M. Internal Control Material Weaknesses and Foreign Corrupt Practices Act Violations. 2015 Accounting Theory and Practice Conference, Tainan city, Taiwan. (Quality Paper Award)

Lin, Y. H., Huang, H. W., Lee, C., and Riley, M. Corporate Social Responsibility and Financial Reporting Quality: Evidence from Restatements. Presented at 2015 AAA Annual Meeting, Chicago, IL, August 2015.

Lee, C., Huang, H. W., Lin, Y. H., and Cefaratti, M. Internal Control Material Weaknesses and Foreign Corrupt Practices Act Violations. Presented at 2015 AAA Annual Meeting, Chicago, IL, August 2015.

Chung, T. R., Lee, C., and Mondal, S. Global Fraud: An Exploratory Study. Presented at The Institute for Fraud Prevention (IFP) meeting, Washington D.C., June 11, 2015.

Lin, Y. H., Huang, H. W., Lee, C., and Riley, M. Corporate Social Responsibility and Financial Reporting Quality: Evidence from Restatements. Presented at 2015 Forensic Accounting Section Research Conference, Denver, CO, March 2015.

Lee, C., Huang, H. W., Lin, Y. H., and Cefaratti, M. Internal Control Material Weaknesses and Foreign Corrupt Practices Act Violations. Presented at 2015 Forensic Accounting Section Research Conference, Denver, CO, March 2015.

Lee, C. and Cerferatti, M. The Effect of Forensic Accounting Education on Problem-Solving Ability. Presented at 2014 AAA Annual Meeting, Atlanta, GA, August 2014.

Lee, C. and Cerferatti, M. The Effect of Forensic Accounting Education on Problem-Solving Ability. Presented at Forensic Accounting Section Research Conference, San Antonio, TX, March 2014.

Lee, C. and Chung, T. (Rachel). The Complementary Influences of Genetics and Environment on Successful Lie Detection in Investigative Fraud Interviews. Presented at the Institute of Fraud Prevention 2013 Summer Meeting. Washington, D.C. June 2013.

Chung, T. (Rachel) and Lee, C. Antecedents to Global Fraud. Research Proposal Presented at the Institute for Fraud Prevention 2013 Summer Meeting, Washington, D.C. June 2013.

Huang, H. W., Rose-Green, E, and Lee, C. CEO Age and Financial Reporting Quality. Presented at 2012 AAA Annual Meeting, Washington, D.C. August 2012.

Wang, T. and Lee, C. Using Partial-Loading Strategy to Improve BI Dashboard Performance. Presented at WITS (ICIS 2011). Shanghai, China. December 2011.

Churyk, N. T., Lee, C., and Clinton, B. D. Early Detection of Fraud: Evidence from Restatements. Presented at AAA Northeast Regional Meeting. White Plains, NY. October 2011.

Lee, C., Churyk, N. T., and Clinton, B. D. Validating Early Fraud Prediction Using Narrative Disclosures. Presented at 2011 AAA Annual Meeting. Denver, CO. August 2011.

Lee, C., Welker, R. B., and Wang, T. Effect of Red Flags on the Inclination to Believe Interviewees: An Experimental Investigation. Presented at 2011 AAA Annual Meeting. Denver, CO. August 2011.

Lee, C., Welker, R. B., and Wang, T. Effect of Red Flags on the Inclination to Believe Interviewees: An Experimental Investigation. Presented at the 2<sup>nd</sup> Annual AAA Forensic and Investigative Accounting Section Research Conference. New Orleans, LA. March 2011.

Pope, K. R., Lowe, D. J., and Lee, C. Could the Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010 be Helpful in Reforming Corporate America? An Investigation of Financial Bounties and Whistle-Blowing Behaviors in the Private Sector. Presented at the 2<sup>nd</sup> Annual AAA Forensic and Investigative Accounting Section Research Conference. New Orleans, LA. March 2011.

Lee, C., Churyk, N. T., and Clinton, B. D. Confirming Early Fraud Detection: Validating Management Accounting's Role. Presented at the 2<sup>nd</sup> Annual AAA Forensic and Investigative Accounting Section Research Conference. New Orleans, LA. March 2011.

Pope, K. R., Lowe, D. J., and Lee, C. The Effect of Anonymous Reporting Channel and Incentive-Suggestion Programs on Intentions to Whistle-Blow. Presented at the Seventeenth Annual International Vincentian Business Ethics Conference. Chicago, IL. October 2010.

Wang, T. W. and Lee, C. Teaching business intelligence with an executive dashboard. Presented at AMCIS 2010. Lima, Peru. August 2010.

Lee, C., and Welker, R. B. Prior exposure to interviewee's truth-telling (baselining) and deception-detection accuracy in interviews. Presented at AAA Annual Meeting. San Francisco, CA. August 2010.

Huang, H. W., Lee, C. and Rose-Green, E. The association between Audit Industry Specialization and Firms Disclosure OF Control Weaknesses. Presented at the first annual FIA sectional conference. Baton Rouge, LA. May 2010.

Lee, C. and Welker, R. B. Does Familiarity with Interviewee's White lying Make it Easier to Detect the Interviewee's Deceptions? Presented at AAA Annual Meeting, New York, NY. August 2009.

Lee, C., and Pope, K. R. The Effect of Anonymous Reporting Channel and Financial Incentives on Intentions to Whistle-Blow. Presented at Association on Employment Practices and Principles, 16<sup>th</sup> Annual meeting, Chicago, IL. October 2008. Honorable Mention – Best Paper Award.

Churyk, N. T., Lee, C, and Clinton, B. D. Early Detection of Management Fraud: Evidence from Financial Statement Restatement. Presented at AAA Annual Meeting. Anaheim, CA. August 2008.

Lee, C. and Pope, K. R. The Effect of Anonymous Reporting Channel and Financial Incentives on Intentions to Whistle-Blow. Presented at AAA annual meeting. Anaheim, CA. August, 2008.

Lee, C. and Pope, K. R. Incentives for Whistle-Blowing: Monetary Incentives. Presented at AAA Midwest Regional Meeting. Detroit, MI. March 2008.

Churyk, N. T. and Lee, C. Early Detection of Management Fraud: Evidence from Financial Statement Restatements. Presented at the American Accounting Association Midwest Regional Meeting. St. Louis, MO, April 2007.

Lee, C. and Pope, K. R. The Effect of an Anonymous Reporting Channel and Financial Incentives on Intentions to Whistle-Blow. Presented at the American Accounting Association Midwest Regional Meeting. St. Louis, MO. April 2007.

Lee, C., Surysekar, K., and Wang, T. The Role of Project Success in the Relationship between Accountability and IS Process Documentation. Presented at the American Conference on Information Systems. Acapulco, Mexico. August 2006.

Lin, Y., Lee, C., and Chang, C. The Effects of Intellectual Capital News on Stock Returns: A Variance Decomposition Model. Forum at the American Accounting Association National Meeting. Washington, D.C. August 2006.

Huang, H. W., Lee, C., and Rose-Green, E. Non-Audit Fee, Auditor Independence, and Auditor Litigation. Presented at the American Accounting Association National Meeting. Washington, D.C. August 2006.

Wang, T. and Lee, C. Does Consumer Education Help to Improve Customers' Understanding Towards Assurance Service Providers? Presented at the Decision Science Institute Southwest Conference. Oklahoma City, OK. March 2006.

Lee, C., Welker, R., B., and Odom, M. Credibility-Enhancing Displays as a Source of Cues for the Detection of Deception in Text-Based Asynchronous Computer-Mediated Communication. Presented at the American Accounting Association National Meeting. San Francisco, CA. August 2005.

Lee, C. and Welker, R., B. A Study of How Auditors Utilize the Response and Physical Behaviors of Interviewees for Detecting Deception in Audit Inquiries. Presented at the AAA National Meeting. Orlando, FL. August 2004.

Lee, C., Welker, R., B., and Odom, M. The Detection of Falsification in Audit Evidence: Can Auditors Detect Deception from Email Messages Alone? Presented at the AAA National Meeting. Orlando, FL. August 2004.

Lee, C. and Welker, R. B. The Effect of Inquiries on the Accuracy of Misrepresentation Detection Decisions. Forum at AAA National Meeting. Orlando, FL. August 2004.

Lee, C., and Welker, R. B., Professional Skepticism (Conservatism) and the Detection of Intentional Oral Misrepresentation, Presented at the Accounting, Behavior, and Organizations Conference, Dallas, Texas, November 2002.

Prakash, A., Moncarz, E., and Lee, C. 9/11 and Its Effect on the Rates of Return and Risk on the Hospitality Industry: An Event Study Approach. Presented at the 2002 Annual AHFME (Association of Hospitality Financial Management Educators) Research Symposium. New York, NY. November 2002.

Wang, T., Lee, C., and Rose-Green, E. Classifying E-Commerce Trust Seals: An Analytical Framework. Presented at the Second International Conference on Electronic Business (ICEB). Taipei, Taiwan. December 2002.

Prakash, A. J., Chang, C., Davidson, L., and Lee, C. The Impact of Adoption of EVA on the Risk Characteristics of the Firms. Presented at the Southwestern Finance Association Annual Meeting. St. Louis, MO. March 2002.

Prakash, A. J., Chang, C., Davidson, L., and Lee, C. Does EVA Impact Financial Ratios: An Empirical Investigation? Presented at the Southwestern Finance Association Annual Meeting. St. Louis, MO. March 2002.

Lee, C. and Welker, R. B. Does Probing Enhance the Ability to Detect Deception in Oral Audit Evidence? Presented at the Annual Meeting of Decision Sciences Institute. San Francisco, CA. November 2001.

Dwyer, P. D., Welker, R. B., and Lee, C. Gender and Job Confidence. Presented at the American Accounting Association National Meeting. Atlanta, GA. August 2001.  
Best Paper Award - gender issues in accounting section of AAA.

Lee, C., and Welker, R. B. The Effect of Levels of Probing on the Detection of Deception in Audit Oral Evidence. Presented at the Accounting, Behavior, and Organization Conference. Chicago, IL. November 2000.

## **TEACHING**

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## Courses Taught

### Undergraduate

- Accounting Information Systems (Florida International University, NIU, taught since 2000)
- Auditing (Southern Illinois University at Carbondale, taught once)
- Statistics ((Southern Illinois University at Carbondale, taught once)
- Principles of Financial Accounting (Southern Illinois University at Carbondale, taught multiple years)
- Principles of Managerial Accounting (Southern Illinois University at Carbondale, taught multiple years)
- Forensic Accounting & Fraud Examination (Florida International University, NIU, taught since 2002)
- IT Auditing (NIU, taught since 2014)

### Graduate

- Accounting Information System (NIU, since 2017)
- Forensic Accounting & Fraud Examination (Florida International University, NIU, taught since 2002)
- IT Auditing (NIU, taught since 2014)
- Managerial Accounting (NIU Nanjing MBA course, once in 2000)

## PROFESSIONAL SERVICES

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### Review Board Positions

- Associate Editor, Journal of Forensic Accounting Research, 2015-present
- Editorial Review Board Member, Journal of Forensic & Investigative Accounting, 2008 to present
- Editorial Review Board Member, International Journal of Social & Organizational Dynamics in Information Technology, 2010 - Present
- Ad Hoc Reviewer, MIS Quarterly, Journal of Forensic & Investigative Accounting, Journal of Electronic & Investigative Accounting, Journal of Forensic Sciences, International Journal of Auditing, International Journal of Marketing and Advertising, Managerial Auditing Journal
- Reviewer for an NSF grant

### Committees

- Past President, Forensic Accounting Section, AAA, August 2023-August 2025.
- President, Forensic Accounting Section, AAA, August 2021-August 2023.
- VP-Academic (President-Elect), Forensic Accounting Section, AAA, August 2019-August 2021.
- Committee Chair, Deloitte Foundation Wildman Medal Award Committee, August 2019-August 2020.
- Committee member, Deloitte Foundation Wildman Medal Award Committee, August 2018-August 2019.
- Conference Program Chair, 2018 Forensic Accounting Section Research Conference, March 2018.
- Treasurer, Forensic Accounting Section, AAA, August 2017-Present.
- Paper Chair, 2017 Forensic Accounting Section Research Conference, Feb. 2017, Orlando, FL.
- Member, Notable and Distinguished Contributions to Accounting Literature Award Screening Committee, AAA, September 2016- August 2017.
- Chair, Publications Committee, AAA, Forensic Accounting Section, 2009- Present.
- Member, Education Committee, AAA, Information Systems (IS) Section, 2012-2014.
- Member, 2012 Mid-Year Fraud Conference Planning Committee, AAA, FIA Section, 2011-2012.

- Member, By-Law Committee, AAA, FIA Section, 2008-2010
- Member, Notable Contributions to the Literature Award Committee, AAA, IS Section, 2008-2009.
- Member, Member at Large, 2009-2010.
- Member, Membership Committee, AAA-IS section, 2010-2011.
- Web editor, Journal of Information Systems, AAA, IS Section, 2007-2012.

#### Other

- Speaker, 2020 Institute of Management Accountants Council Educational Conference, September 18, 2020.
- Keynote Speaker, 2019 Contemporary Accounting Academic Forum, Taichung, Taiwan, June 5, 2019.
- Coordinator of International Business Seminars (a college sponsored study abroad program). Led the following study abroad seminars: SE Asia (Winter 2017, 2019), China (Summer 2017), Europe MBA (Summer 2015), Europe One (Winter 2013).
- Invited Speaker at Shandong University of Finance & Economics, Jinan, Shandong province, China, July 2019.
- DBA Visiting Scholar at University of Wisconsin, Whitewater since 2015.
- Dissertation Committee Chair, University of Wisconsin, Whitewater, spring 2017-present.
- Keynote Speaker, Forensic Accounting and Computer Audit Practice, Taiwan, May 2016.
- Keynote speaker, 2016 Modern Issues on Accounting-Academic Symposium, Taiwan, May 2016.
- Guest Speaker, National Cheng Kung University, Taiwan, June 2015.
- Guest Speaker, National Cheng Kung University, Taiwan, June 2014.
- Visiting Professor, Graduate School, Feng-Chia University, Taiwan, March 2013.
- Speaker, Workshop: Introduction to Forensic Accounting and its Application, sponsored by Feng-Chia University and BDO, Taiwan, March 2013.
- Speaker, Forensic Accounting Practice and Development Forum, Taiwan, March 2013.
- Guest Speaker, Graduate School, Chaoyang University, Taiwan, March 2013.
- Guest Speaker, Graduate School, National Cheng Kung University, Taiwan, June 2012.
- Guest Speaker, Graduate School, Ming-Chi University, Taipei, Taiwan, June 2012.
- Guest Speaker, Graduate School, Ming-Chi University, Taipei, Taiwan, June 2010.
- Visiting Professor, Graduate School of Accountancy, National Chung Hsin University, Taichung, Taiwan, June 2009.
- Visiting Professor, Graduate School of Accountancy, National Chung Hsin University, Taichung, Taiwan, June 2008.
- Guest Speaker, Graduate School of Accountancy, Feng-Chia University, Taichung, Taiwan, June 2008.
- Visiting Professor, Graduate School of Accountancy, National Chung Hsin University, Taichung, Taiwan, June 2007.
- Guest Speaker, Graduate School of Accountancy, National Cheng Kung University, Tainan, Taiwan, June 2007.
- Guest Speaker, Graduate School of Accountancy, Feng-Chia University, Taichung, Taiwan, June 2007.

- Panelist, “How to Gain Competitive Advantages for College Students?”, Department of Accounting and Information Systems, Asia University, Wufeng, Taiwan, June 2007.
- Visiting Professor, Graduate School of Accountancy, National Chung Hsin University, Taichung, Taiwan, January 2006.
- Panelist: “Forensic Accounting and Fraud Investigation”, American Accounting Association Midwest Regional Meeting, Chicago, IL March 2006.
- Invited speaker at Financial Executive International (FEI), Rockford chapter meeting, November 2005.
- Member of PHD Dissertation Committee for Yu Leyuan (Finance), 2004.
- Presentations at CPE section hosted by Beta Alpha Psi at Florida International University, 2001, 2004.
- Academic Presentations at various universities in Taiwan, 2000, 2002.
- Presentation to South Florida Chinese Businessmen Association, 2004.
- Treasurer, National Cheng Kung University Alumni Association, Midwest region, 2007- Present.
- Treasurer, Cheng-Kung Arts and Culture Society, 2010-2014.
- Board of Directors, Cheng-Kung Arts and Culture Society, 2008-2014; 2020-Present.
- Treasure, Chinese Cooperative Language School, Naperville, IL, 2007-Present.

## UNIVERSITY SERVICES

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### University Level

- Member, University Search Committee for Vice President of Administration and Finance, Spring 2017.
- Member, University Outreach Advisory Committee, Fall 2016-Spring 2019.
- Member, Research, and Innovation Advisory Council (RIAC), Spring 2016-Spring 2019.
- Member, University Graduate Colloquium Committee, Fall 2015-Spring 2016.
- Member, University Council subcommittee, Rules, Governance & Elections Committee, Fall 2015-Spring 2016.
- Member, University Fellowship Committee, Fall 2014-Spring 2015.
- Member, University Council, Fall 2010-Spring 2016.
- Member, University Council subcommittee, Minutes Committee, Fall 2013-Spring 2015
- Member, University Council subcommittee, Student Affairs Committee, Fall 2012-Spring 2013
- Member, University Council Personnel Committee, Spring 2012, Spring 2014.
- Member, University Council subcommittee, Elections and Legislative Oversight Committee, Fall 2010-Spring 2012.
- Member, Academic Planning Committee, Spring 2010.
- Mentor in the First-Year Connections Student-Faculty Links program, 2006-Present.
- Panel discussant at the International Student Orientation, once a semester, 2006-2014.
- Faculty advisor, Taiwanese Students Organization, 2006-2014.

### College Level

- Member, College Strategic Planning Council, Fall 2016-May 2019.
- Member, College Research Committee, 2018.
- Co-facilitator of Inclusive Community Action Team, Spring 2017.
- The coordinator of International Business Seminars (IBS), April 2012- Present. IBS is a college-sponsored study abroad program. The program include study abroad trips to Southeast Asia, China, and Europe.
- Member, Communication Council, Spring 2013-Spring 2014.

- Faculty Advisor, AIESEC, August 2013-December 2015.
- Member, SAP University Alliance Committee, 2010-2013.
- Member, Global Action Team, 2007-2012.
- Member, College Research Committee, 2009 - 2011.
- Computer Skill Assessment Committee, Spring 2006
- Cross-functional Review Project Team (CRPT), Summer 2006 – Spring 2007

#### **Department Level**

- Chair, Personnel Committee, Fall 2009 – Spring 2013; Fall 2013 – Spring 2014; Fall 2018-Spring 2019; Fall 2020-Spring 2022.
- Member, Personnel Committee, Fall 2015-Spring 2016; Fall 2017-Spring 2018; Fall 2019-Spring 2020.
- Director, International Affairs, Spring 20016-Present
- Authorized Departmental Reviewer for NIU Institutional Review Board (IRB), 2015 –Present.
- Chair, Policy Committee, Fall 2010 – Spring 2011
- Member, Policy Committee, Fall 2005-Spring 2010
- Member, Curriculum Committee, Fall 2007-Spring 2009
- Member, Recruiting Committee, 2007, 2008, 2013.
- Member, Student Improvement Committee, 2011