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Coordinator of International Business Seminar at NIU
Department of Accountancy
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Last updated on August 9, 2012*

Education

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 Business Administration, June 1991.

Professional Certification

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

Teaching Experience

Northern Illinois University Fall 2005 to Present
Courses taught: Accounting Information Systems, Forensic Accounting/Fraud Examination

Florida International University Fall, 2000 to Spring 2005
Courses taught: Accounting Information Systems (includes Enterprise Resources Planning),
Fraud Examination (Graduate Level)

Southern Illinois University at Carbondale Fall, 1994 to Spring 2000
Courses taught: Financial Accounting, Managerial Accounting, Statistics, Auditing

Honor

The recipient of the Excellence in Undergraduate Teaching Award, both at the department level and college level, 2011

The recipient of the HSBC Professorship, 2010 to present.

2010 George Krull/Grant Thornton Teaching Innovative Award. Honorable mention.

The recipient of the Burge Family Faculty Fellowship, 2010-2011.

Outstanding Student Organization Advisor Award, NIU, 2009

The recipient of the Michael and Patricia Strachan Professorship since 2008-2010.

Sally Webber Excellence in Accountancy Research Award, Spring 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.

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.

Research Interests

Behavioral Issues in Accounting Information Systems and Auditing such as Fraud detection, deception detection, trust issues in E-Commerce, knowledge management.

Research

Publications

Huang, H. W., Rose-Green, E, and Lee, C. “CEO Age and Financial Reporting Quality”. Accepted by *Accounting Horizons* for publication.

Grossman, A. M., Lee, C., and Welker, R. B. “Memory-Induced Misperceptions of Going Concern Risk by Experienced Auditors in a Multi-Client Environment”. Accepted by *International Journal of Accounting, Auditing, and Performance Evaluation* for publication.

Lee, C., Churyk, N. T., and Clinton, D. “Confirming Early Fraud Detection: Validating Management Accounting’s Role”. Accepted by *Strategic Finance* for publication.

Lee, C., Churyk, N. T., and Clinton, B. D. “Validating Early Fraud Prediction Using Narrative Disclosures”. Accepted by *Journal of Forensic & Investigative Accounting* for publication.

Pope, K. R. 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”. Accepted by *Journal of Business Ethics* for publication.

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):
[HTTP://WWW.BUS.LSU.EDU/ACCOUNTING/FACULTY/LCRUMBLEY/JFIA/DEFAULT.HTM](http://www.bus.lsu.edu/accounting/faculty/lcrumbley/jfia/default.htm).

Wang, T. W., and Lee, C. (2010). “Teaching Business Intelligence with an Executive Dashboard” AMCIS 2010 Proceedings. <http://aisel.aisnet.org/amcis2010/313>.

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

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). "The Effect of Auditing Experience on Deception Detection in Audit Inquiries", *International Journal of Auditing*, 12, 205-220.

Churyk, N. T., Lee, C., and Clinton, B. D. (2008). "Can We Detect Fraud Earlier?" *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 C. Lee. (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.

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

Lee, C., Surysekar, K., and Wang, T. (2003). "An Experimental Study of the Role of Project Success in the Relationship between Accountability and Process Documentation: A Research Proposal." The Proceedings of the 7th International Conference of the Decision Science Institute (DSI) combined with the 8th Annual Meeting of the Asia-Pacific Region of the DSI.

Melick, C.F., Buchbinder, D., Coll, D. P., Moore, S., Lee, C., Surysekar, K., Wang, T., and Forgione, D. A. (2003). "The effects of knowledge management on surgeon behavior.," The Proceedings of the 7th International Conference of the Decision Science Institute (DSI) combined with the 8th Annual Meeting of the Asia-Pacific Region of the DSI.

Manuscripts under Review

Lee, C., Welker, R. B., and Wang, T. "An Experimental Investigation of Professional Skepticism in Audit Interviews". Revise and resubmit.

Manuscripts in Process

Huang, H. W., Rose-Green, E, and Lee, C. CEO Tenure and Audit Pricing. Working Paper.

Huang, H. W., Rose-Green, E, and Lee, C. CEO Gender and Audit Pricing. Working Paper.

Pai, C., Wang, T., and Lee, C. The Impacts of Cross Cultural Factors and Trust on E-Commerce Effectiveness: A literature Review and a Research Proposal. Working Paper.

Pedigo, N., Lee, C., and Clinton, B. D. "A tale of seven companies: Sarbanes-Oxley whistleblowing practices. Working paper.

Lee, C., and Sinason, D. "CPAs' attitude toward whistle-blowing". Data collection is completed.

Lin, Y. M., Lee, C., and Chang, C. H. "Intellectual News and Expected Returns News", Working Paper.

Papers Presented in conference

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

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

Churyk, N. T., Lee, C., Clinton, B. D. "Early Detection of Fraud: Evidence from Restatements". AAA Northeast Regional Meeting, AAA, 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.

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.

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

Lee, C., Churyk, N. T., and Clinton, B. D. "Confirming Early Fraud Detection: Validating Management Accounting's Role". Presented at the 2nd Annual AAA Forensic and Investigative Accounting Section Research Conference, 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, 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 AA 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, 16th Annual meeting, Chicago, October, 2008. Honorable Mention – Best Paper Award.

Churyk, N. T., Lee, C, 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 in 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 in AAA Midwest Regional Meeting, Chicago, IL, April 2007.

Lee, C., and Pope, K. R. "The Effect of An Anonymous Reporting Channel and Financial Incentives on Intentions to Whistle-blow." Presented in AAA Midwest Regional Meeting, Chicago, IL, April 2007.

Lee, C., Surysekar, K., and Wang, T. "The Role of Project Success in The Relationship between Accountability and IS Process Documentation. Presented in 2006 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. Presented in 2006 American Accounting Association Annual Meeting, Washington D.C., August 2006.

Huang, H. W., Lee, C. and Rose-Green, E. "Non-Audit Fee, Auditor Independence, and Auditor Litigation. Accepted to Present in 2006 American Accounting Association Mid-west Conference, Chicago, March 2006.

Wang, T., and Lee, C. "Does Consumer Education Help to Improve Customers' Understanding Towards Assurance Service Providers?" Presented in 2006 Decision Science Institute Southwest Conference, Oklahoma City, 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 in 2005 American Accounting Association Annual Meeting, San Francisco, 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 in 2004 American Accounting Association Annual 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 in 2004 American Accounting Association Annual Meeting, Orlando, FL, August, 2004.

Lee, C. and Welker R. B. "The Effect of Inquiries on the Accuracy of Misrepresentation Detection Decisions." Presented in Forum Discussion in 2004 American Accounting Association Annual Meeting, Orlando, FL, August, 2004.

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

Prakash, A., Lee, C. and Moncarz, E. "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, New York, November 2002.

Wang, T., Lee, C., and Rose-Green, E. "Classifying E-Commerce Trust Seals: An Analytical Framework." Presented in 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 in the 2002 SWFA meeting, St. Louis, MO.

Prakash, A. J., Chang, C., Davidson, L., and Lee, C. "Does EVA Impact Financial Ratios: An Empirical Investigation?" Presented in the 2002 SWFA meeting, St. Louis, MO.

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

Dwyer, P. D., Welker, R. B., and Lee, C. (2001), "Gender and Job Confidence", Presented in the American Accounting Association Annual Meeting, 2001. This paper won the best paper Award of the gender issues in Accounting section in the AAAA annual meeting.

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

Academic and Professional Activities

Guest Lecturer, Graduate School, National Cheng Kung University, Taiwan, June, 2012.

Guest Lecturer, Graduate School, Ming-Chi University, Taipei, Taiwan, June, 2012.

Guest Lecturer, Graduate School, Ming-Chi University, Taipei, Taiwan, June, 2010.

Guest Lecturer, Graduate School of Accountancy, National Chung Hsin University, Taichung, Taiwan, June, 2009.

Guest Lecturer, Graduate School of Accountancy, National Chung Hsin University, Taichung, Taiwan, June 2008.

Guest Lecturer, Graduate School of Accountancy, Feng-Chia University, Taichung, Taiwan, June 2008.

Guest Lecturer, Graduate School of Accountancy, National Chung Hsin University, Taichung, Taiwan, June 2007.

Guest Lecturer, Graduate School of Accountancy, National Cheng Kung University, Tainan, Taiwan, June 2007.

Guest Lecturer, 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.

Guest Lecturer, Graduate School of Accountancy, National Chung Hsin University, Taichung, Taiwan, January 2006.

Panel Participant: “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.

Presentations to South Florida Chinese Businessmen Association, 2004.

Member of the American Accounting Association, since 1995.

Member of Phi Kappa Phi, since 1996.

Member of The Association of Certified Fraud Examiners, since 2000, Serves on the Higher Education Committee and the Speaker Committee in the South Florida Chapter of ACFE.

Member of Institute of Internal Auditors, since 2011.

Member of ISACA, since 2008.

Member of Illinois CPA Society, since 2008.

Workshops or Trainings attended

SAP training, July 2011.

ISACA and IIA seminar, IT Governance, Risk and Compliance, 10/18/2010.

ACL training Workshop, March 19, 2009

ISACA training Week on IT Audit, November 3-7, 2008.

Research workshop hosted by University of Toronto, Nov. 27-29, 2008

PwC University for Faculty, July 2007

18th Annual Fraud Conference, Orlando, FL

Looking at Learning Objectively, Stephan Zerwas, Faculty Development and Instructional Design Center, Northern Illinois University, Spring 2007

Teaching Ethics Workshop, College of Business, Northern Illinois University, Spring 2007.

Teaching Effectiveness Institute workshop, “Using Cooperative Activities to Promote Learning”, January 11, 2007.

2006 AIS Educator Conference, July 2006, Estes Park.

Diversity workshop, Spring 2006, NIU

Learning objects workshop, Spring 2006, NIU

The Institute of Internal Auditor Chicago Chapter 46th Annual Seminar, April 2006.

Fighting Fraud and Data Mining Workshop, Chicago, August 2005.

SAP R/3 for Auditors Training, April, 2003 in Dallas, Texas.

Teaching & Learning Enhancement: Quality Internet Resource Selection workshop by the Library & the Academy for the Art of Teaching, April 2002.

Wharton Research Database Training, April 2002.

SAP General Ledger Configuration Workshop in Atlanta, Georgia, April 22-24, 2002.

SAP University Alliance Faculty Curriculum Workshop—configuration in Florida International University, January 2002.

SAP University Alliance Faculty Curriculum Workshop in Columbia, Missouri, August 2001.

WebCt Advanced Workshop at FIU, August 2001.

Fast Track Training for ColdFusion in Ft. Lauderdale, July 2001.

Fraud in the 21st Century/Computer Fraud in Ft. Lauderdale/Plantation, FL, January 2001.

1996 Fraud Conference Educator's Workshop in Chicago, IL.

Grant

International Conference Travel Grant, awarded by the college of Business. "Teaching business intelligent using an executive dashboard" 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.

Professional Services

Committee Chair, Publications Committee of AAA- FIA section, 2009 to present

Member, Education Committee of AAA-AIS section, 2012 to present.

Member, 2012 AAA-FIA section, Mid-Year Fraud Conference Planning Committee. Fall 2010 to present.

Member, By-law Committee, AAA- FIA section, 2009- present..

Member, Membership Committee, AAA-IS section, Fall 2010-Spring 2011.

Member of Editorial Review Board, Journal of Forensic & Investigative Accounting, Fall 2008 - present

Member of Editorial Review Board, International Journal of Social & Organizational Dynamics in Information Technology, Spring 2010 - present

Associate Editor for Web Services, Journal of Information Systems, Fall 2007- present

Member of Notable Literature Contribution Award Committee, Information Systems Section of American Accounting Association, Fall 2008-Spring 2009

Member-in-large of Information Systems Section of American Accounting Association, Fall 2009 – Spring 2010

Member, By-law Committee, Forensic & Investigative Section of American Accounting Association, Spring 2009 - present

University Services

University Council (University), Fall 2010-Spring 2013

Member, Academic Planning Committee (University), Fall 2009-Spring 2010

Member, University Council (University), Fall 2010-Spring 2012

Member, Global Action Team (College), Fall 2007- present

Member, Summer Research Proposal Committee (College), Fall 2009

Member, Policy Committee (Department), Fall 2010 – Spring 2011

Member, Personnel Committee (Department), Fall 2009 to present

Member, Curriculum Committee (Department), Fall 2007 – Spring 2009

Member, Policy Committee (Department), Fall 2006-Spring 2008

Member, Recruiting Committee(Department), Fall 2007, Fall 2008

Member, Cross-Functional Review Project Team, Spring 2007