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Department of Accounting and Finance  
 California State University East Bay  
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**EDUCATION AND CERTIFICATION**

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<b>Baruch College, The City University of New York</b>	<b>New York, NY</b>
PhD in Accounting (Spring 2015)	
Master of Philosophy in Accounting (September 2014)	
<b>Baruch College, The City University of New York</b>	<b>New York, NY</b>
Master of Business in Administration (Spring 2014)	
<b>Brooklyn College, The City University of New York</b>	<b>Brooklyn, NY</b>
Bachelor of Science in Accounting (Spring 2005)	
<b>Certified Public Accountant (2007)</b>	<b>New York</b>

**RESEARCH INTERESTS**

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Auditing, Financial Reporting Quality, Earnings Management, Corporate Governance

**COMPLETED WORKING PAPERS**

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1. “**The Role of Financial Reporting Quality in Selecting New Audit Committee Members**” with Edward Li and Joseph Weintrop
2. “**The Differential Effect of U.S. GAAP and IFRS on Audit Pricing and Audit Investment: Evidence from U.S. Cross-Listed Firms**” with Yu Zhou and Yakun Wang
3. “**Auditor-Client Disagreements and Auditor Resignations**” with Yu Zhou and Yakun Wang

**RESEARCH IN PROGRESS**

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1. The effects of litigation risk on audit qualify and audit fee – evidence from the Morrison Ruling.
2. The effects of identification of audit engagement partner on audit qualify

**TEACHING EXPERIENCE**

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California State University East Bay ( <b>Evaluation 3.5/4</b> )	2015- Present
Introduction to Financial Accounting (Undergraduate)	
Tax Accounting: Fundamentals and Individuals (Undergraduate)	
Financial Accounting (Master of Science in Accountancy)	
Financial Statement Analysis (MBA Program)	
Baruch College, The City University of New York ( <b>Evaluation 4.45/5</b> )	2011-2015
Financial Accounting (Undergraduate)	
Managerial Accounting (Undergraduate)	

**ACADEMIC EXPERIENCE & SERVICE**

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1. Member, Accounting Scholarship Committee, 2015-Present
2. Member, Prospective Students Recruitment Committee, 2015-Present
3. Member, College Student Mentoring Program, 2016-Present

**SELECTED HONORS AND AWARDS**

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California State University East Bay Research Grant \$15,000	2016
Doctoral Student Research Grant Award, City University of New York	2014
Accounting Doctoral Scholars (ADS) Award, AICPA	2010
Brooklyn College Scholarship, Brooklyn College	2004
Academic Excellence Award, Brooklyn College	2002-2005

**INVITED CONFERENCE**

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AAA Annual Meeting, Chicago, IL	2015
AAA Annual Meeting, Atlanta, GA	2014
The 4th Annual SWUFE- Baruch Conference, New York, NY	2013
The 6th Annual Audit Conference, New York, NY	2011

**REVIEW AND PRESENTATION ACTIVITIES**

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2014 AAA Annual Conference Meetings  
2014 AAA Annual Conference Meetings

**PROFESSIONAL EXPERIENCE**

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Assistant Professor: <b>Cal State University East Bay</b> , Hayward, CA	2015-Present
Senior Auditor: <b>Baker Tilly Virchow Krause, LLP</b> , New York, NY	2007-2010
Junior Auditor: <b>Wei, Wei &amp; CO., LLP</b> , Flushing, NY	2005-2007
Tax Accountant: <b>Robert Half: Accountemps</b> , New York, NY	2004-2005

**RESEARCH ABSTRACTS****1. “The Role of Financial Reporting Quality in Selecting New Audit Committee Members”** with Edward Li and Joseph Weintrop

In this paper, we examine how the Boards of Directors affect their firm’s financial reporting quality through the appointment of new Audit Committee Members (ACM). Using the appointee firm’s financial report quality as a proxy for new ACMs’ financial reporting attributes, we find that appointer firms are more likely to appoint new ACMs with financial reporting attributes similar to firms’ financial reporting culture. We also show that firms appointing ACMs with relatively weak (strong) financial reporting attributes are more likely to have decreased (increased) subsequent financial reporting quality. Further, we find that firms appointing ACMs with relatively weak financial reporting attributes suffer more deterioration on their subsequent financial reporting quality when their financial reporting culture are more different from the ACMs’ financial reporting attributes. For the appointment of Board members not on the Audit Committee, we find no similarities in financial reports quality.

**2. “The Differential Effect of U.S. GAAP and IFRS on Audit Pricing and Audit Investment: Evidence from U.S. Cross-Listed Firms”** with Yu Zhou and Yakun Wang

This paper investigates whether the two dominant reporting regimes, U.S. GAAP and IFRS, affect audit pricing and audit investment differently. In November 2007, the SEC eliminated the requirement that foreign registrants filing financial statements in accordance with IFRS reconcile their financial statements to U.S. GAAP. The policy change provides an opportunity to study how differently the two reporting regimes affect firms’ audit pricing and audit investment. We find that audit efforts of cross-listed firms under IFRS are greater than those of U.S. firms under GAAP. We also find that audit fees of U.S. firms are higher than those of cross-listed firms. Controlling for the litigation risks, the results suggest that U.S. auditors under GAAP charge higher billing rates than foreign auditors under IFRS. The results also suggest that financial reporting regime is an important factor influencing the audit pricing and audit investment.

**3. “Auditor-Client Disagreements and Auditor Resignations”** with Yu Zhou and Yakun Wang

This paper investigates the association between auditor-client disagreements and auditor resignations. Prior studies find that client firms disagreeing with their auditors are more likely to manipulate earnings than other firms. Because the risk of material misstatement is high when firms manage earnings, audit risk is high for firms with auditor-client disagreements. Using audit fee as a proxy for audit risk, we confirm that firms with auditor-client disagreement have high audit risk. Because the occurrence of disagreements might suggest heightened audit risk for the incumbent auditors, and considering that auditors already charge high audit fees, they have limited option to offset the increased audit risk but to resign from the engagements. Consistent with the expectations, we find that auditor resignations are more likely following auditor-client disagreements. Further, we find that the likelihood of resignation is even higher when disagreements involved Big 4 auditors.