

## Dong, Lei, Ph.D.

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College of Business and Economics  
University of Idaho  
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### Current Appointment

University of Idaho                      August 2019 – present

### Education

- Ph.D., Accounting, Washington State University, 2014
- M.S., Accounting, Washington State University, 2010
- B.S., Chemical Engineering, Dalian University of Technology, China, 2000

### Prior Academic Appointment

Eastern Washington University                      September 2014 – August 2019

### Research Interests

Characteristics of financial reporting, voluntary disclosure, nonfinancial information, ethics, fraudulent financial reporting, sustainability and CSR reporting, accounting information characteristics, investor decisions, auditor decisions, manager decisions

### Teaching

- ACCT 599, Professional Financial Accounting Research (Independence study)
- ACCT 538, Accounting for Governmental and Non-for-profit entities
- ACCT 553, Advanced Financial Accounting
- ACCT 351, Intermediate Accounting I
- ACCT 352, Intermediate Accounting II
- ACCT 353, Intermediate Accounting III
- ACCT 358, Accounting for Governmental and Non-for-profit entities
- BADM 560, Decision Making and Accounting Information, MBA core course
- BADM 505, Essentials of Accounting, MBA foundation course

### Published Refereed Journal Papers

- Dong, L. 2019. (Sole author). The Effects of Preannouncement Specificity on Management Reputation upon Announcement of Actual Earnings. *Journal of Theoretical Accounting Research*, 15 (1), 90-104.
- Dong, L. 2019. Partner Rotation or Extended Rotations? The Effect of Confirmation Bias and Motivated Reasoning Bias on Objectivity and Independence – A Framework. *Journal of Global Business Insights* 4 (2), With Djatej, A and Sarikas, R.
- Dong, L. 2017. Unintended Consequences of Forecast Disaggregation: A Multi-Period Perspective. *Contemporary Accounting Research* 34 (3), 1580-1595. With Wong-On-Wing, B. and Lui, G.

- Dong, L. 2017. (Sole author). Understanding Investors' Reliance on Disclosures of Nonfinancial Information and Mitigating Mechanisms for Underreliance. *Accounting and Business Research* 47 (4), 431-454.
- Dong, L. 2017. Effects of Horizon Preferences on Project Funding Decisions. *Journal of Organizational Psychology* 17 (5), 52-63. With Wang, L. and Djatej, A.
- Dong, L. 2017. A Dynamic View of Management's Choices to Meet Earnings Expectations. *Journal of Theoretical Accounting Research* 13 (1), 104-116. With Wang, L.
- Dong, L. 2016. Are Investors Influenced by Accounting Presentation Format and Announcement Prominence of Special Items? *Advances in Accounting Behavioral Research*, 19, 69-95. (Outstanding Author Contribution Award for Excellence) With Wong-On-Wing, B. and Lui, G.

### Accepted Conference Papers

- Dong, L. and Wong-On-Wing, B. 2019. Does Causally Linking Nonfinancial Measures Influence Investors' Use of Management's Disclosures of Nonfinancial Information? Accounting Behavior and Organization (ABO) Research Conference. Providence, Rhode Island.
- Dong, L., Wang, L. and Chien, W. 2019. The Joint effect of supervisor influence and investor perspective: Unintended consequences on assessing accounting estimates. American Accounting Association (AAA) National Meeting, San Francisco, CA.
- Dong, L. and Wong-On-Wing, B. 2017. Are investors sensitive to Causal Link and Financial Performance? American Accounting Association (AAA) Western Regional Meeting, San Francisco, CA.
- Wang, L., Dong, L., and Djatej, A. 2016. The interactive effects of employees' horizon preferences and their superior's horizon preferences on their project horizon decisions. Asian-Pacific Conference on International Accounting Issues, Maui, Hawaii.
- Dong, L. and Wong-On-Wing, B. 2016. How Do Causal Link and Financial Performance Jointly Influence Investors' Reliance on Disclosures of Nonfinancial Information? American Accounting Association (AAA) National Meeting, New York, NY.
- Dong, L. & Wang, L. 2015. Auditors' adjustment decisions on accounting estimates: The joint effect of supervisor's preference and investor's perspective. 2015 Northwestern Accounting Research Group (NWARG) Conference, Leavenworth, WA.
- Dong, L., Wong-On-Wing, B., & Lui, G. 2015. Are Investors Influenced by Accounting Presentation Format and Announcement Prominence of Special Items? American Accounting Association (AAA) Western Region Meeting, Coronado, California.
- Dong, L., Wong-On-Wing, B., & Lui, G. 2013. Does a disaggregated earnings forecast enable detection of management's myopic behaviors? Accounting Behavior and Organization (ABO) Research Conference, San Diego, California.
- Dong, L., Wong-On-Wing, B., & Lui, G. 2013. Does a disaggregated earnings forecast enable detection of management's myopic behaviors? American Accounting Association (AAA) National Meeting, Anaheim, CA.
- Dong, L., Wong-On-Wing, B., & Lui, G. 2013. Does a disaggregated earnings forecast enable detection of management's myopic behaviors? American Accounting Association (AAA) Western Region Meeting, San Francisco, CA.

- Dong, L., Wong-On-Wing, B., & Lui, G. 2012. Investors' Reactions to Forecast Disaggregation: The Influence of Forecast Bias. American Accounting Association (AAA) National Meeting, Washington, DC.
- Dong, L., Wong-On-Wing, B., & Lui, G. 2012. Investors' Reactions to Forecast Disaggregation: The Influence of Forecast Bias. American Accounting Association (AAA) Western Region Meeting, Vancouver, Washington.

### **Presentations of Refereed Articles**

- Dong, L., Wang, L. and Chien, W. 2019. The Joint effect of supervisor influence and investor perspective: Unintended consequences on assessing accounting estimates. Scheduled for American Accounting Association (AAA) National Meeting, San Francisco, CA.
- Dong, L. and Wong-On-Wing, B. 2017. Are investors sensitive to Causal Link and Financial Performance? American Accounting Association (AAA) Western Regional Meeting, San Francisco, CA.
- Dong, L. and Wong-On-Wing, B. 2016. How Do Causal Link and Financial Performance Jointly Influence Investors' Reliance on Disclosures of Nonfinancial Information? American Accounting Association (AAA) National Meeting, New York, NY.
- Dong, L., Wong-On-Wing, B., & Lui, G. 2015. Are Investors Influenced by Accounting Presentation Format and Announcement Prominence of Special Items? American Accounting Association (AAA) Western Region Meeting, Coronado, California.
- Dong, L., Wong-On-Wing, B., & Lui, G. 2013. Does a disaggregated earnings forecast enable detection of management's myopic behaviors? Accounting Behavior and Organization (ABO) ABO Doctoral Consortium and Research Conference, San Diego, California.
- Dong, L., Wong-On-Wing, B., & Lui, G. 2013. Does a disaggregated earnings forecast enable detection of management's myopic behaviors? American Accounting Association (AAA) National Meeting, Anaheim, California.
- Dong, L., Wong-On-Wing, B., & Lui, G. 2013. Does a disaggregated earnings forecast enable detection of management's myopic behaviors? American Accounting Association (AAA) Western Region Meeting, San Francisco, California.
- Dong, L., Wong-On-Wing, B., & Lui, G. 2012. Investors' Reactions to Forecast Disaggregation: The Influence of Forecast Bias. American Accounting Association (AAA) National Meeting, Washington, DC.
- Dong, L., Wong-On-Wing, B., & Lui, G. 2012. Investors' Reactions to Forecast Disaggregation: The Influence of Forecast Bias. American Accounting Association (AAA) Western Region Meeting, Vancouver, Washington.
- Dong, L., Wong-On-Wing, B., & Lui, G. 2012. Investors' Reactions to Forecast Disaggregation: The Moderating Effect of Forecast Bias. Academic Showcase, Pullman, Washington. Washington State University.
- Dong, L., Wong-On-Wing, B., & Lui, G. 2012. Investors' Reactions to Forecast Disaggregation: The Moderating Effect of Forecast Bias. William R. Wiley Research Exposition, Pullman, Washington. Washington State University.

## **Editorial Services**

- 2019 – 2020, *Journal of Forensic Accounting Research*. Journal paper reviewer
- 2019 – 2020, Accounting Behavior and Organization (ABO) Research Conference, Providence, RI. Conference paper reviewer.
- 2018 – 2019, American Accounting Association (AAA) National Meeting, San Francisco, CA. Conference paper reviewer (2 papers).
- 2018 – 2019, *Accounting Research Journal*. Journal paper reviewer.
- 2017 – 2018, *Sustainability Accounting, Management and Policy Journal*. Journal paper reviewer.
- 2017 – 2018, American Accounting Association (AAA) National Meeting, San Diego, CA. Conference paper reviewer (2 papers).
- 2016 – 2017, American Accounting Association (AAA) Western Region Meeting, San Francisco, CA. Conference paper reviewer (3 papers and 1 abstract).
- 2015 – 2016, American Accounting Association (AAA) Western Region Meeting, Seattle, Washington. Conference paper reviewer (2 papers).
- 2014 – 2015, American Accounting Association (AAA) National Meeting, Chicago, IL. Conference paper reviewer.
- 2014 – 2015, American Accounting Association (AAA) Western Region Meeting, Coronado, California. Conference paper reviewer (2 papers).
- 2014 – 2015, Accounting Behavior and Organization (ABO) Research Conference, Philadelphia, Pennsylvania. Conference paper reviewer.
- 2013 – 2014, American Accounting Association (AAA) National Meeting. Atlanta, Georgia. Conference paper reviewer.
- 2012 – 2013, American Accounting Association (AAA) National Meeting, Washington, DC. Conference paper reviewer.
- 2012 – 2013, American Accounting Association (AAA) Western Region Meeting, Vancouver, Washington. Conference paper reviewer.
- 2010 – 2011, Ad Hoc reviewer, *Advances in Accounting Behavioral Research*. Journal paper reviewer.

## **Professional Development**

- 2019, FBI Special Agent speech, Ryan Butler, Gonzaga University, Spokane, Washington. Participant.
- 2018 – 2019, American Accounting Association (AAA) Financial Accounting and Reporting Section Midyear Meeting, Seattle, Washington. Participant.
- 2018– 2019, E. Clair Daniels Symposium (speaker: FASB board member Christine Botosan), Gonzaga University, Spokane, Washington. Participant.
- 2018-2019, KPMG Hot Topics in Accounting and Legislative Tax Update Seminar, Spokane, WA. Participant.
- 2018 – 2019, American Accounting Association (AAA) National Meeting, Washington D. C. Participant.
- 2017 – 2018, Brown Bag Seminar. Structural Equation Modeling I & II (led by Dr. William Martin), College of Business & Public Administration, EWU. Participant.
- 2017 – 2018, KPMG Hot Topics in Accounting and Legislative Tax Update Seminar, Spokane, WA. Participant.

- 2016 – 2017, Brown Bag Seminar. Can deep learning approach be virtually cultivated via social learning network? (by Dr. Kelly Xu, Visiting Scholar, Associate Professor of MIS at Kunming University of Science and Technology, China). Participant.
- 2016 – 2017, E. Clair Daniels Symposium (speaker: Laura Stack, MBA, CSP), Spokane, Washington. Participant.
- 2016 – 2017, KPMG Hot Topics in Accounting and Legislative Tax Update Seminar – Spokane, Spokane, WA. Participant.
- 2016 – 2017, Brown Bag Seminar. Port Management and the Field of Transportation (led by Dr. George Kenyon), College of Business & Public Administration, EWU. Participant.
- 2016 – 2017, Beta Alpha Psi Spring Banquet, EWU, Cheney, WA. Participant.
- 2015 – 2016, Brown Bag Seminar, Teaching Effectiveness (led by Dr. Morris Kalliny), College of Business & Public Administration, Eastern Washington University. Participant.
- 2015 – 2016, WSCPA CPE event. Economic update (speaker: Steve Scranton, Chief Investment Officer and Economist, Washington Trust Bank), Spokane, WA. Participant.
- 2014 – 2015, Brown Bag Seminar, Research Interest Conversation (facilitated by Dr. Abraham Soleimani), College of Business & Public Administration, Eastern Washington University. Participant.
- 2014 – 2015, E. Clair Daniels Symposium (speaker: Peter Fonfara, CPA, Director of Finance for the Seattle Seahawks), Spokane, Washington. Participant.
- 2013 – 2014, Accounting Behavior and Organization (ABO) ABO Doctoral Consortium and Research Conference, San Diego, California. Presenter and participant of concurrent sessions.
- 2013 – 2014, American Accounting Association (AAA) National Meeting, Anaheim, California. Participant.
- 2013 – 2014, American Accounting Association (AAA) Western Region Meeting, San Francisco, California. Presenter and participant of concurrent sessions.
- 2012 – 2013, Accounting Behavior and Organization (ABO) ABO Doctoral Consortium and Research Conference, Atlanta, Georgia. Presenter and participant of concurrent sessions.
- 2012 – 2013, American Accounting Association (AAA) National Meeting, Washington, DC. Presenter, reviewer of three articles and participant of concurrent sessions.
- 2012 – 2013, American Accounting Association (AAA) Western Region Meeting, Vancouver, Washington. Presenter, moderator, discussant, and participant of concurrent sessions.
- 2010 – 2011, Accounting Behavior and Organization (ABO) Research Conference, Seattle, Washington. Participant.

### **University Services**

- 2019 – 2020, Member, Goal 4 – Organization, Culture and Climate (College, UI)
- 2019, Member, Associate Dean Search Committee (College, EWU)
- 2018 – 2019, Chair, Accounting Faculty Search Committee (Department, EWU)
- 2018 – 2019, Member, Graduate Curriculum Committee (College, EWU)
- 2017 – 2019, Chair, Accounting Lecturer Search Committee (Department, EWU)
- 2017, Member, Accounting Faculty Search Committee (Department, EWU)

- 2017 – 2018, Member, Research Excellence Committee (College, EWU)
- 2017 – present, Member, Curriculum restructuring committee (Department, EWU)
- 2016 – 2018, Committee member, Dean’s leadership Endowed Scholarship Committee (College, EWU)
- 2016 – present, Member, University Advisory Committee for Chinese Students and Scholars (University, EWU)
- 2016 – 2018, Member, Faculty Evaluation Task Force (College, EWU)
- 2014 – 2018, Committee member, Undergraduate Business Curriculum Committee (College, EWU)

### **Professional Experience**

- Assistant Professor of Accounting, College of Business & Public Administration, Eastern Washington University, 2014 – 2019
- Instructor of Accounting, Washington State University, 2011 – 2014
- Graduate Teaching Assistant, Washington State University, 2008 – 2014
- Executive Assistant to Vice President, Goodyear Dalian Tire Company Limited, China, 2001 – 2004
- Intern, General Electric (GE) Dalian Administrative Management Technology Consulting Co., Ltd, (GE Capital), 2000 – 2001

### **Academic Honors and Other Professional Recognitions**

- 2017 – 2018: Grant and Scholarship Excellence Award. Eastern Washington University
- 2016 – 2017: Outstanding Author Contribution in the 2017 Emerald Literati Network Awards for Excellence for the publication of “Are Investors Influenced by Accounting Presentation Format and Announcement Prominence of Special Items?” in *Advances in Accounting Behavioral Research* 19.
- Summer research award. 2016. College of Business, Eastern Washington University.
- Summer research award. 2015. College of Business, Eastern Washington University.
- 2012 – 2013: Doctoral Consortium Fellow at 2012 ABO Research Conference, Atlanta, Georgia.
- 2011 – 2012: Doctoral Consortium Fellow at AAA/Deloitte/J. Michael Cook Doctoral Consortium, Lake Tahoe, Nevada.
- 2012 – 2013: Travel and Registration Grant from Graduate & Professional Student Association (GPSA), Washington State University.
- 2010 – 2011: Rod and Janet Church Scholarship, College of Business, Washington State University.
- 2010 – 2011: Certificate of WSU graduate teaching workshop, Washington State University.

### **Professional Membership**

- American Accounting Association, 2010 – present
- Washington Society of Certified Public Accountants 2016 – present
- Accounting and Finance Association of Australia and New Zealand (AFAANZ), 2018 to 2019