

Beu (Eve) Lee, Ph.D. KICPA CFA

Texas A&M University-San Antonio
One University Way, San Antonio, TX 78224
Cell: (210) 784-2372, Email: blee@tamusa.edu

EDUCATION

- 2016 *Doctor of Philosophy*, University of Houston, Houston, TX
Dissertation Advisors: Drs. George Gamble and Thomas Noland
Concentration: Accounting
- 2008 *Master of Science*, University of Rochester, Rochester, NY
Concentration: Finance
- 2004 *Bachelor of Art*, Korea University, Seoul, South Korea
Major: Business Administration, summa cum laude

PUBLICATIONS

1. Lee, Y., Chang, C., Yang, F., & Lee, B.[†] (2025). Optimizing Executive Cash Bonuses: The Non-Linear Impact of Executive Cash Bonuses and Strategic Fit. *Journal of Corporate Accounting and Finance*, forthcoming. <https://doi.org/10.1002/jcaf.70012>
2. Lee, B.[†] (2025). To Hide Behind the Mask of Mandates: Disguised Opinion Shopping Under Mandatory Audit Firm Rotation and Retention in Korea. *Journal of Risk and Financial Management*, 18(8), 410. <https://doi.org/10.3390/jrfm18080410>
3. Gamble, G., Lee, B., Noland, T., & Tollerson, C. (2024). The interplay of hybrid preferred and debt security innovation, macroeconomic variables and regulatory agencies from 1983-2016. *International Journal of Accounting and Finance*, 12(1-2), 71-109. <https://doi.org/10.1504/IJAF.2024.143371>
4. Lee, B.[†], Gamble, G., Noland, T., & Zhao, Y. (2024). The effects of regulated auditor tenure on opinion shopping: Evidence from the Korean market. *Journal of Risk and Financial Management*, 17(11), 503. <https://doi.org/10.3390/jrfm17110503>
5. Zhang, G., Ning, Y., Zhang, C., Wang, Z., & Lee, B. (2019). Applying creative computing in the analysis of smart tourism research in China. *International Journal of Performability Engineering*, 15(2), 623. <https://doi.org/10.23940/ijpe.19.02.p26.623629>

[†] Corresponding author.

PEER – REVIEWED PROCEEDINGS

Lee, B. & Daniel, R. (2024). Dear Accountant: Can you tell a story? Enhancing Oral Communication in Accounting Education through the STAR Method. *Academy of Business Research (ABR) Conference*

Lee, B. (2021) Disguised Opinion Shopping under Mandatory Audit Firm Rotation: Korean Evidence. *Academy of Business Research (ABR) Conference*

Lee, B. (2018). Who's Afraid of Mandatory Audit Firm Rotation? Mandatory Audit Firm Rotation and Product Market Competition? *Academy of Business Research (ABR) Conference*

PEER – REVIEWED SCHOLARLY PUBLICATIONS PROCESS (UNDER REVIEW)

Gamble, G., Chang, C., Tollerson, C., **Lee, B.**, & Farra, F. The State of Accounting Theory Coverage in Ph.D. Coursework: A Review and Analysis. *Accounting Education*, In Review.

Lee, B. & Daniel, R. Dear Accountant: Can you tell a story? Enhancing Oral Communication in Accounting Education through the STAR Method. *Accounting Education*, Revise and Resubmit.

Lee, B. Who's Afraid of Mandatory Audit Firm Rotation? Mandatory Audit Firm Rotation and Product Market Competition? *Accounting Perspective*, Revise and Resubmit.

PRESENTATIONS

PRESENTATIONS OF REFEREED PAPERS

Lee, B. & Daniel, R. Dear Accountant: Can you tell a story? Enhancing Oral Communication in Accounting Education through the STAR Method.

- Canadian Academic Accounting Association (CAAA) Annual Conference, Toronto, Canada, June 2025.
- Academy of Business Research Conference, New Orleans, LA, March, 2024. **Recipient of the Best Paper Award.**
- MathFest Conference, Tampa, FL, August, 2023. (Full sponsorship from Center for Academic Innovation, Texas A&M University - San Antonio, San Antonio, TX)
- National Numeracy Network (NNN) Conference, Hartford, CT, October, 2023. (Full sponsorship from Center for Academic Innovation, Texas A&M University - San Antonio, San Antonio, TX)

Lee, B., Gamble, G., Noland, T., & Zhao, Y. The effects of regulated auditor tenure on opinion shopping: Evidence from the Korean market.

- Southwest Fulbright Symposium, San Antonio, TX, April, 2019.
- American Accounting Association (AAA) Annual Meeting, San Diego, CA, August, 2017.

Lee, B. To Hide Behind the Mask of Mandates: Disguised Opinion Shopping Under Mandatory Audit Firm Rotation and Retention in Korea.

Running title: Disguised Opinion Shopping under Mandatory Audit Firm Rotation: Korean Evidence.

- Academy of Business Research Conference, Boca Raton, FL, March, 2021
- American Accounting Association (AAA) Auditing Section Meeting, Dublin, OH, May, 2019.

Gamble, G., & Lee, B. Does Auditor Explanatory Language in Unqualified Audit Reports Indicate Auditor

Independence?

- American Accounting Association (AAA) Spark Meeting, Virtual, June, 2020.

Lee, B. Who's Afraid of Mandatory Audit Firm Rotation? Mandatory Audit Firm Rotation and Product Market Competition?

- Academy of Business Research Conference, San Antonio, TX, October, 2018

PRESENTATIONS OF NON-REFEREED PAPERS

Lee, Y., Chang, C., Yang, F., & Lee, B. (2025). Cash Bonuses That Work: Tailoring Executive Incentives with Firm Strategy. Research Seminar Talk – College of Business, Texas A&M University-San Antonio, San Antonio, TX.

Lee, B. and Daniels, R. (2025) Dear Accountant: Can you tell a story? Enhancing Oral Communication in Accounting Education through the STAR Method. R Research Seminar Talk – College of Business, Texas A&M University-San Antonio, San Antonio, TX.

Lee, B. (2018) Disguised Opinion Shopping under Mandatory Audit Firm Rotation: Korean Evidence. Research Brownbag Series of Department of Accounting and Finance, Texas A&M University-San Antonio, San Antonio, TX.

Lee, B., Gamble, G., Noland, T., & Zhao, Y. (2017) The effects of regulated auditor tenure on opinion shopping: Evidence from the Korean market. College of Business Research Conference, Texas A&M University-San Antonio, San Antonio, TX.

GRANTS

FUNDED GRANTS

Digital Accessibility Fellowship. (2026) Funded \$4,000. Center for Academic Innovation. Texas A&M University - San Antonio, San Antonio, TX.

Co-PI. (2023). Funded \$10,000. Research Council Grant. Texas A&M University - San Antonio, San Antonio, TX.

Quantitative Reasoning (QR) Research Fellowship. (2022) Funded \$1,000. Center for Academic Innovation. Texas A&M University - San Antonio, San Antonio, TX.

Quantitative Reasoning (QR) Curriculum Fellowship. (2020) Funded \$2,000. Center for Academic Innovation. Texas A&M University - San Antonio, San Antonio, TX.

NON-FUNDED GRANTS

Co-PI. (2025). Advancing Artificial Intelligence to Improve Educational Outcomes of Postsecondary Students. U.S. Department of Education FIPSE.

Co-I. (2025). AI for All JAGUARS: Building an AI Education Ecosystem and Infusing Critical AI Thinking to the AI-Driven Future (Jag-AI). U.S. Department of Education FIPSE-SP.

Co-PI. (2021). Research Council Grant. Texas A&M University - San Antonio, San Antonio, TX.