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**Bu-Ryung Lee, Ph.D.**  
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Accounting & Finance & MIS  
College of Business  
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## Professional Interests

### Research Interests

Market-based accounting research

### Teaching Interests

Financial and Managerial Accounting; Accounting Theory

## Academic Background

Ph.D. Temple University, Philadelphia, PA, Accounting, 1994

M.B.A. Central Missouri State University, Warrensburg, MO, Business Administration, 1986

B.A. Dong-A University, Pusan, Korea, Literature, 1979

## Certifications

Certified Management Accountant, 1999

Certified Public Accountant, 1989

## Work Experience

### Consulting

2005: Sheraton Houston Brookhollow, Providing business advice

### Courses Taught

**Courses from the Teaching Schedule:** Accounting Theory, Financial Statement Analysis, Intermediate Accounting I, Managerial Accounting

## Intellectual Contributions:

### Refereed Articles

Lacina, M., Lee, B., & Xu, R.Z. (2011). An Evaluation of Financial Analysts and Naive Methods in Forecasting Long-Term Earnings. *Advances in Business and Management Forecasting*.

Lee, B. B., Quddus, M., & Bell, R. (2010). Doctoral Programs in Accounting and Intellectual Contributions of Accounting Faculty at Non-Doctoral Institutions. *Academy of Educational Leadership Journal*, 14 (4), 127-138.

Lee, B. B., Khan, M., Quazi, R., & Vetter, W. V. (2010). Pre-college preparedness and institutional factors for student success on the uniform CPA examination in Texas. *International Journal of Services and Standards*, 6 (3).

Lee, B. B. & Seo, S.D. (2010). Reforms in the Korean Financial Reporting Systems and Earnings Quality. *Asia-Pacific Financial Markets*.

Lee, B. B. & Lee, J. (2009). Mathematics and Academic Success in Three Disciplines: Engineering, Business

and the Humanities. *Academy of Educational Leadership Journal*.

Lee, B. B. & Lee, J. (2009). Mathematics Courses in Curricula and Beginning Salaries of Graduating Students. *Journal of Education for Business*.

Lee, B. B. & Quddus, M. (2008). AACSB Standards and Intellectual Contributions of Accounting Faculty. *Journal of Education for Business*.

Lee, B. B. & Lacina, M. (2008). Foreseeing Future Earnings of Firms in Petroleum vs. Pharmaceutical Industries. *Oil, Gas & Energy Quarterly*, 57 (1).

Lee, B. B., Press, E., & Choi, B. (2008). Why is the Value Relevance of Earnings Lower for High Tech Firms. *Advances in Quantitative Analysis of Finance and Accounting*, 6.

Lee, B. B. (2007). Earnings Improvement of Multinational Firms Using Foreign Income. *International Journal of Business Research*, VII (1), 122-129.

Lee, B. B., Roden, D., & Cox, S. (2007). Have the Big Accounting Firms Lost Their Audit Quality Advantage? Evidence from the Returns-Earnings Relation. *Journal of Forensic Accounting*, VIII.

Lee, B. B., Choi, B., & Pati, N. (2005). Earnings management and informativeness of cash flows and accruals. *Journal of Accounting and Finance Research*, 13 (5), 151-168.

Lee, B. (2004). Earnings management and earnings forecast dispersion. *Global Business and Finance Review*.

Lee, B., Choi, B., & Kanaan, G. (2004). Profitable trading strategies using EVA. *Global Business and Economics*.

Lee, B. (2003). Earnings management and equity holdings. *Academy of Accounting and Financial Studies Journal*.

Lee, B. & Choi, B. (2002). Company size, auditor type, and earnings management. *Journal of Forensic Accounting*.

Lee, B., Choi, B., & Press, E. (2001). Capital assets and financial statement distortions. *Competitiveness Review*.

## Refereed Proceedings

### Full Paper

Lee, B., Kim, D.W., & Lacina, M. (2012). Benford's Law and Earnings Management of Korean Firms. The Decision Sciences Institute Southwest Regional Meeting.

### Abstract Only

Lee, B. & Kim, D.W. (2011). Do Improved Accounting Rules in Korea Deter Earnings Management? American Accounting Association Southwest Regional Meeting.

Lee, B., Lacina, M., & Xu, R. Z. (2010). An evaluation of financial analysts and naive methods in forecasting long-term earnings. American Accounting Association.

Lee, B. B., Lacina, M., & Xu, R. Z. (2010). An evaluation of financial analysts and naive methods in forecasting long-term earnings. American Accounting Association Southwest Regional Meeting.

Lee, B., Khan, M., Quazi, R., & Vetter, W. V. (2010). Institutional determinants of student success on the uniform CPA examination in Texas. American Accounting Association Southwest Regional Meeting.

Lee, B. & Quddus, M. (2008). Doctoral Programs in Accounting and Intellectual Outputs of Accounting Faculty at Non-Doctoral Institutions. International Academy of Business and Public Administration Disciplines.

Lee, B. & Lacina, M. (2008). Foreseeing Future Earnings of Firms in Petroleum vs. Pharmaceutical Industries. The American Accounting Association Midwest Regional Meeting.

Lee, B. & Lee, J. (2008). An Association between Mathematical Knowledge and the Academic Success of College Students. The Decision Sciences Institute Southwest Regional Meeting.

Lee, B. & Quddus, M. (2008). Doctoral Programs in Accounting and AACSB Standards. Southwest Region Meeting of the American Accounting Association.

Lee, B. & Quddus, M. (2007). AACSB Standards and Intellectual Contributions of Accounting Faculty. Southwest Region Meeting of the American Accounting Association.

Lee, B. & Lee, J. (2007). Mathematics Courses in Curricula and Beginning Salaries of Graduates. The Allied Academies International Conference, 12 (2), 25.

- Lee, B. (2006). Foreign vs. Domestic Earnings for Earnings Management. Annual Meeting of the Decision Sciences Institute.
- Lee, B. (2006). A Revisit to Market Mispricing of Foreign Earnings. International Academy of Business and Public Administration Disciplines.
- Lee, B., Press, E., & Choi, B. (2005). Why is the value relevance of earnings lower for high-tech firms? The International Academy of Business and Public Administration Disciplines 2005 Spring Conference.
- Lee, B., Choi, B., & Pati, N. (2004). Earnings management and informativeness of cash flows and accruals. The American Academy of Accounting and Finance.
- Lee, B., Cox, S., & Roden, D. (2004). Has the audit quality of big auditors declined over years? The Canadian Academic Accounting Association.
- Lee, B., Cox, S., & Roden, D. (2004). Have the big accounting firms lost their audit quality advantage? evidence from the returns-earnings relation. Southeast Region of the American Accounting Association.
- Lee, B. (2003). Earnings management and earnings forecast dispersion. the 2003 American Accounting Association Ohio Region Annual Meeting.
- Lee, B. (2002). Earnings management and equity holdings of CEOs. the 2002 Decision Sciences Institute Annual Meeting.
- Lee, B. (2001). Earnings management and informativeness. the 2001 Annual Meeting of the Canadian Academic Accounting Association.
- Lee, B. (2001). Revisiting the value relevance of EVA and market anomalies. the 2001 Annual Meeting of the Canadian Academic Accounting Association.
- Lee, B. (2001). Evaluation of low value relevance of earnings for firms in knowledge-based industries. the 2001 International Conference of the Global Business and Technology Association.
- Lee, B. & Choi, B. (2000). Earnings management to avoid losses. the International Applied Business Research.
- Lee, B. (2000). Fundamental value and trading strategies. the 27th Annual Meeting of the European Finance Association.
- Lee, B. (2000). Examination of factors that contribute to the low association between earnings and returns for firms in knowledge-based industries. the 27th Annual Meeting of the European Finance Association.
- Lee, B. (2000). Revisiting the value relevance of EVA and market efficiency. the American Accounting Association and the British Accounting Association.
- Lee, B. & Choi, B. (2000). Association of returns with earnings: knowledge-based vs. traditional industries. the 2000 Annual Meeting of the Canadian Academic Accounting Association.
- Lee, B. (2000). Earnings management and predisclosure information environment. the 2000 Annual Meeting of the Canadian Academic Accounting Association.

## Presentation of Refereed Papers

### International

Lee, B. (2007, October). Foreign vs. Domestic Earnings for Earnings Management. the International Academy of Business and Economics 2007 Annual Conference, Las Vegas, Nevada.

### Local

Lee, B., Khan, M., & Quazi, R. (2008). Institutional Determinants of Student Success on the Uniform CPA Examination in Texas. Southwestern Business Administration Teaching Conference, Houston, Texas.

Lee, B. (2007, October). The Effect of Mathematics Requirements in the College Curriculum on the Marketable Value of Graduating Students. The Fifteen Annual Southwestern Business Administration Teaching Conference at Texas Southern University, Houston, Texas.

### Regional

Lee, B., Debnath, S., Khan, M., & Sutanto, P. (2012). Predictors of Accounting Students' Academic Success. American Accounting Association Southwest Regional Meeting, New Orleans, Louisiana.

Lee, B., Khan, M., & Quazi, R. (2008). Institutional Determinants of Student Success on the Uniform CPA Examination in Texas. Southwestern Business Administration Teaching Conference, Houston, Texas.

## Presentation of Non-Refereed Papers



**Local**

Lee, B. & Seo, S. (2008). Reforms in the Korean Financial Reporting Systems and Earnings Quality. Prairie View A&M University College of Business, Prairie View, Texas.

**National**

Lee, B. & Desai, M. (2005). Class Duration of Accounting Courses and Learning Effectiveness. The 2005 Annual Meeting of the Decision Sciences Institute, San Francisco, California.

Lee, B. & Desai, M. (2004, November). Accounting Software and Accounting Curriculum. the Decision Sciences Institute 2004 Annual Meeting, Boston, Massachusetts.

Lee, B. & Desai, M. (2003, November). The importance of documentation techniques in accounting education. The Decision Sciences Institute 2003 Annual Meeting, Washington D.C., District of Columbia.

Lee, B. (2002, November). Implications of computer technology on accounting education. the Decision Institute 2002 Annual Meeting, San Diego, California.

**Research Grants****Funded**

2010: Lee, B. B., Do Improved Accounting Rules in Korea Deter Earnings Management, The Center for International Business Education at PVAMU

2009: Lee, B. B., The Accuracy of Analysts' Long-Term Forecasts, College of Business at PVAMU

2008: Lee, B. B., Reforms in the Korean Financial Reporting Systems and Earnings Quality (\$6,000.00), Center for International Business Education at Prairie View A&M University

**Other Research Activities****Contribution to Practice**

2007: . Newspaper Articles or Columns. "Simplified Employees Pension Individual Retirement Account" Houston Community Newspaper, Oct. 4, 2007

2007: . Newspaper Articles or Columns. "A Retirement Plan for Small Business Owners with Employees" Houston Community Newspaper, Sept. 20, 2007

2007: . Newspaper Articles or Columns. "A Retirement Plan for Small Business Owners with Employees" Houston Community Newspaper, Sept. 6, 2007

2007: . Newspaper Articles or Columns. "Pension Plans for Small Business Owners" Houston Community Newspaper, Oct. 11, 2007

**Learning & Pedagogical Scholarship**

2006: . Newspaper Articles or Columns. Financial Benefits of College Education, Korean Journal Houston, 1/6, p. 91

2006: . Newspaper Articles or Columns. Grants, Korean Journal Houston, 1/27, p. 94

2006: . Newspaper Articles or Columns. The Process of Applying for Financial Aid, Korean Journal Houston, 1/20, p. 95

2006: . Newspaper Articles or Columns. Financial Aid for College Education, Korean Journal Houston, 1/13, p. 109

2005: . Newspaper Articles or Columns. Early Retirement, Korean Journal Houston, 12/9 p. 93

2005: . Newspaper Articles or Columns. Masterpiece, Korean Journal Houston, 12/23, p. 94

2005: . Newspaper Articles or Columns. College Education, Korean Journal Houston, 12/16, p. 94

2005: . Newspaper Articles or Columns. Medicare Parts A and B (II), Korean Journal Houston, 10/14, p. 87

2005: . Newspaper Articles or Columns. IRA (in Korean), Korean Journal Houston, 9/9

2005: . Newspaper Articles or Columns. The Good Old Days, Korean Journal Houston, 11/25, p.93

2005: . Newspaper Articles or Columns. Death and Taxes (in Korean), Korean Journal Houston, 9/2

2005: . Newspaper Articles or Columns. Social Security Benefits, Korean Journal Houston, 9/30, p. 87

2005: . Newspaper Articles or Columns. Medicare Parts A and B (I), Korean Journal Houston, 10/7, p. 87

- 2005: . Newspaper Articles or Columns. Medicare Part C, Korean Journal Houston, 10/21, p. 87
- 2005: . Newspaper Articles or Columns. Medigap/Supplementary Plans, Korean Journal Houston, 10/28, p. 87
- 2005: . Newspaper Articles or Columns. Medicare Part D, Korean Journal Houston, 11/4, p. 91
- 2005: . Newspaper Articles or Columns. Roth IRA (in Korean), Korean Journal Houston, 9/16
- 2005: . Newspaper Articles or Columns. Medicare Part D (II), Korean Journal Houston, 11/18, p.93
- 2005: . Newspaper Articles or Columns. Medicare Part D (III), Korean Journal Houston, 12/2 p. 93
- 2005: . Newspaper Articles or Columns. Medicaid and Supplementary Security Income, Korean Journal Houston, 11/11 p. 93
- 2003: . Newspaper Articles or Columns. Breaking down the integrity of the numbers, Kokomo Tribune, 7/27, C3
- 2002: . Newspaper Articles or Columns. What's truly in a number? Kokomo Tribune, 5/12, C4

## **Service:**

### **Service to the University**

#### **College Assignments**

##### **Chair:**

- 2012-2013: Faculty Composition and Development
- 2010-2011: Faculty Composition and Development
- 2009-2010: Faculty Development and Composition: Faculty performance evaluation and guidance
- 2007-2008: The Minor in Entrepreneurship Taskforce: Creating the minor in entrepreneurship program at the COB
- 2007-2008: Faculty Composition & Development Committee
- 2007-2008 – 2008-2009: Faculty Composition and Development
- 2005-2006: Accounting Program: Coordinator
- 2005-2006: Masters Science of Accounting: Coordinator
- 2005-2006: Curriculum Content and Evaluation
- 2005-2006 – 2006-2007: Curriculum Content and Evaluation

##### **Faculty Advisor:**

- 2009-2010: Master of Science in Accounting Program: Program coordinator

##### **Member:**

- 2012-2013: Continuing Education (non-credit)
- 2012-2013: NABA
- 2012-2013: Graduate Admissions Committee
- 2012-2013: Graduate Committee
- 2012-2013: Mission, Strategic Planning and Accreditation Committee
- 2010-2011: NABA
- 2010-2011: Graduate Admissions Committee
- 2010-2011: Graduate Committee
- 2010-2011: Mission and Strategic Planning and Accreditation Committee
- 2009-2010: Business Graduate Faculty
- 2009-2010: International Business Education
- 2009-2010: Graduate
- 2009-2010: Graduate Program Admission
- 2007-2008: Strategy and Mission Committee
- 2006-2007: Assessment Committee
- 2006-2007: Faculty Composition and Development

2006-2007 – 2008-2009: Student Recruitment and Retention Taskforce  
2006-2007 – 2007-2008: Accreditation Committee  
2005-2006: Search Committees: Accounting Faculty  
2005-2006: SER Taskforce  
2005-2006 – 2007-2008: College of Business Faculty  
2004-2005: Curriculum Content and Evaluation

### **University Assignments**

#### **Member:**

2005-2006: Search Committee for the Director of the John B. Coleman Library  
2005-2006: Faculty Senate

## **Service to the Profession**

### **Board Member: PRJ Editorial Review Board**

2010: International Journal of Financial Research.  
2004 – 2006: the Academy of Accounting and Finance Studies Journal.

## **Service to the Community**

### **Member of a Committee**

2009: Houston Chapter for the National Unification Advisory Council of Korea

### **Other Community Service Activities**

2009: Internal Revenue Service, Voluntary Income Tax Assistance program that is available to low income families

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**Last updated by member on 23-Dec-12 (10:05 PM)**