

# LAWRENCE CHUI

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## EDUCATION

<u>Year</u>	<u>Degree</u>	<u>Major</u>	<u>Institution</u>
2010	Ph.D.	Accounting	University of North Texas
2002	M.Acc.	Accounting	Truman State University
2000	B.S.B.A.	Finance	Truman State University

## ACADEMIC EXPERIENCE

2016 – Present	Associate Professor of Accounting, University of St. Thomas
2010 – 2016	Assistant Professor of Accounting, University of St. Thomas
2005 – 2010	Teaching Fellow, University of North Texas
2003 – 2005	Adjunct Faculty, Moberly Area Community College
2001 – 2002	Graduate Teaching and Research Assistant, Truman State University

## COURSES TAUGHT

**University of St. Thomas** Auditing (undergraduate and evening MBA), Introduction to Financial Accounting (undergraduate, full-time MBA, and evening MBA)

**University of North Texas** Auditing Professional Responsibilities, Accounting Information Systems, Accounting Principles I

**Moberly Area Community** Elementary Accounting II

**Truman State University** Business Computer Application

## PROFESSIONAL CERTIFICATION

Certified Public Accountant (Missouri), Status: Active

Certified Fraud Examiner, Status: Active

## RESEARCH ACTIVITIES

### Publications

1. "External Auditors' Involvement in the Internal Audit Function's Work Plan and Subsequent Reliance Before and After a Negative Audit Discovery," ***Auditing: A Journal of Practice & Theory*** 35:4 (2016): 159-173 (with Byron Pike, Kasey Martin, and Renee Olvera).
2. "Green Tech Manufacturing Company: Fraud and the Independent Auditor," ***Journal of Forensic & Investigative Accounting*** 8:2 (2016): 349-358 (with Diane Matson).
3. "How Does an Initial Expectation Bias Influence Auditors' Application and Performance of Analytical Procedures?" ***The Accounting Review*** 88:4 (2013): 1413-1431 (with Byron Pike and Mary B. Curtis).
4. "Auditors' Responsibility for Fraud Detection: New Wine in Old Bottles?" ***Journal of Forensic & Investigative Accounting*** 5:1 (2013): 204-233 (with Byron Pike).
5. "A Quasi-Experimental Assessment of Interactive Student Response System on Student Confidence,

- Effort, and Course Performance," *Journal of Accounting Education* 31:1 (2013): 17-30 (with Byron Pike and Kasey Martin).
6. "Staff Auditors' Observations of Questionable Peer Behavior: The View from the Other Side," *The CPA Journal* (June, 2012): 66-71 (with Eileen Taylor and Mary B. Curtis).
  7. "An Evaluation of the FASB's Conceptual Framework from a User's Perspective," *Academy of Accounting and Financial Studies Journal* 16:1 (2012): 77-94 (with Byron Pike).
  8. "The Role of Justice, Power Distance, and Gender on the Influence of National Culture on Ethical Decision-Making," *Journal of International Accounting Research* 11:1 (Spring, 2011): 5-34 (with Mary B. Curtis and Teri Conover).
  9. "Intrepreneurs and Innovation," *Strategic Finance* 92:5 (November, 2010): 49-53 (with Mary B. Curtis).

#### Work in Progress

##### **Advanced-stage**

1. Embezzlement at the Grandview Community Recreation Association (with Diane Matson).
  - Second round at *Issues in Accounting Education* – under review
2. How Does an Audit or a Forensic Perspective Influence Auditors' Fraud-Risk Assessment and Subsequent Risk Response? (with Mary B. Curtis and Byron J. Pike).
3. Auditor Inquiry: The Influence of Framing, and the Order of the Frame, on the Evidence Gathering Choices of External Auditors (with Jeremy Vinson and Byron Pike).

#### Selected Presentations

1. "Self-Esteem: Its Overall Effect on Professional Skepticism" (with Leslie Blix, Byron Pike and Shani Robinson)
  - Presented at the 2018 (August) American Accounting Association Annual Meeting in Washington DC
2. "How Does an Audit or a Forensic Mindset Influence Auditors' Fraud Risk Assessment and Subsequent Risk Response?" (with Mary B. Curtis and Byron J. Pike).
  - Presented at the University of Nevada Las Vegas accounting research workshop (March 2018)
  - Presented at the 2018 (January) American Accounting Association Audit Midyear Meeting in Portland, OR
3. "Auditor Inquiry: The Influence of Client Message Framing on Auditors' Judgment" (with Jeremy Vinson and Byron J. Pike).
  - Presented at the 2018 (January) American Accounting Association Audit Midyear Meeting in Portland, OR
4. "Fraud, Risk and the Mindset of an auditor" (with Mary B. Curtis and Byron J. Pike).
  - Presented at the 43rd annual Douglas R. Moore Faculty Research Lecture at Minnesota State University, Mankato (April 2017)
5. "How Does an Audit or a Forensic Mindset Influence Auditors' Fraud Risk Assessment and Subsequent Risk Response?" (with Mary B. Curtis and Byron J. Pike).
  - Presented to the KPMG Global Service Centre group in Montvale, NJ (December 2016)
6. "Experiences with a Fraud Audit Service Team Volunteer Opportunity." (with Diane Matson).
  - Presented at the 2015 (October) American Accounting Association Midwest Meeting in St. Louis, MO

7. "Embezzlement at the Grandview Community Recreation Association." (with Diane Matson).
  - Presented at the 2014 (March) American Accounting Association Forensic and Investigative Accounting Research Conference in San Antonio, Texas
8. "External Auditors' Involvement in the Internal Audit Function Work Plan and Subsequent Reliance Before and After a Negative Audit Discovery." (with Byron J. Pike, Kasey Martin, and Renee Olvera).
  - Presented at the 2014 (January) American Accounting Association Audit Midyear Meeting research forum in San Antonio, TX
9. "The Effects of Fraud Specialist Mindsets on Fraud Risk Assessments and on the Development of Fraud-Related Problem Representations." (with Mary B. Curtis and Byron J. Pike).
  - Presented at Victoria University of Wellington, New Zealand (April 2013)
  - Presented at University of Melbourne, Australia (April 2013)
  - Presented at the 2012 (January) American Accounting Association Audit Midyear Meeting research roundtable in Savannah, GA
  - Presented at the 2012 (March) Forensic and Investigative Accounting Section Research Conference in Orlando, FL
10. "Anchoring Extended: Does the Knowledge of Unaudited Account Balances Adversely Affect the Performance of Substantive Analytical Procedures?" (with Byron J. Pike and Mary B. Curtis).
  - Presented at the 2011 (January) American Accounting Association Audit Midyear Meeting in Albuquerque, NM

#### **SERVICES**

- Serve on the Opus College of Business research committee from academic year 2016 to 2018
- Served on the Department of Accounting Master of Science degree in Accountancy redesign committee for academic year 2016
- Serve as the course coordinator for the introduction to financial accounting course from academic year 2011 to present
- Serve on the University of St. Thomas Department of Accounting scholarship committee from academic year 2012 to present
- Serve on the admission committee for the University of St. Thomas Master of Science degree in Accountancy from academic year 2011 to present
- Served as the PwC Challenge Case Competition faculty advisor for academic year 2016
- Served as the Deloitte Audit Case Competition faculty advisor from academic year 2013 to 2015
- Serve as the American Accounting Association Public Interest section media relations for academic year 2013 to present
- Served as the American Accounting Association Audit section Midwest regional meeting program coordinator for academic year 2012 to 2015
- Forensic Consultant for the St. Paul Police Department from academic year 2012 to present
- Served as the American Accounting Association Public Interest section national meeting program co-chairperson for academic year 2012

#### **HONORS AND AWARDS**

- Deloitte Faculty Fellow, 2014-2016
- Frank Coglitore Teaching Award for the Outstanding Accounting Professor of the Year, 2014
- Nominee of the University of St. Thomas OPUS College of Business Julie Hays Teaching Award, 2013 and 2014
- AAA-Deloitte-J. Michael Cook Doctoral Consortium Fellow, 2009

- University of North Texas Honors Day Faculty Recognition, 2009
- Southwest Decision Sciences Institute Annual Meeting, Honorable Mention Graduate Paper Award, 2009
- University of North Texas Outstanding Accounting Doctoral Student, 2006-2007
- AAA-SW Meeting, Best Manuscript Award (Teaching and Curriculum), 2007

#### **RESEARCH GRANT**

- KPMG research grant, 2014 - \$12,000.
- University of St. Thomas Opus College of Business summer research grant, 2011, 2012, 2013, 2014, 2015, 2017 – \$7,500 each. 2016 – \$12,500.
- Institute of Management Accountants (IMA) Foundation for Applied Research (FAR) Grant, 2008, to support research entitled “The Benefits of an Intrepeneurial Approach to Management Accounting: Continuous Monitoring Adoption.” (with Mary B. Curtis). Grant awarded: \$12,750.

#### **PROFESSIONAL EXPERIENCE**

**Truman State University**, Kirksville, Missouri, August 2003 to July 2005

*Staff Accountant*

- Reconciled all bank accounts and managed all fixed assets and surplus sales
- Managed investment portfolio and prepared quarterly financial statements

**Missouri Department of Transportation**, Macon, Missouri, Summer 2003

*Business Specialist*

- Led a review team to conduct a quality assurance and internal control review

**Home Care Medical Equipment**, Kirksville, Missouri, Spring 2002 to June 2003

*Independent Consultant*

- Developed an oxygen tanks tracking database system for the client

**Missouri State Auditor’s Office**, Jefferson City, Missouri, Summer 2001

*State Auditor Intern*

- Participated in the statewide single audit of the Missouri Division of Medical Services

**Boone Hospital Center**, Columbia, Missouri, Summer 2000

*Financial Analyst Intern*

- Assisted the reimbursement specialist in auditing cost reports and budget planning

**Northeast Missouri Rural Health Network** (a grant funded program through the Kirksville College of Osteopathic Medicine), Kirksville, Missouri, Summer 1999

*Research and Administrative Assistant*

- Analyzed the Network’s statistical data and provided innovative research reports