

LEI HAN, Ph.D., CPA

February 2026

EDUCATION	University of Texas at Arlington Ph.D. in Accounting Minor in Finance	Arlington, TX
	Millsaps College Master of Accountancy	Jackson, MS
	Wuhan University Bachelor of Management Concentration in Accounting	Wuhan, China
EMPLOYMENT HISTORY	Associate Professor of Accounting Niagara University	2016-present
	Assistant Professor of Accounting Niagara University	2010-2016
RESEARCH INTERESTS	Employee Compensation, Earnings Management, Corporate Governance and other capital market empirical research topics	
REFEREED PUBLICATIONS	Han, L. 2024. Incorporating GPT in a term project in advanced accounting: An exploration in AI-assisted Research. <i>Journal of Applied Business and Economics</i> Vol. 26 (6): 208-221.	
	Hsiao, F, and L. Han. 2023. The impact of data analytics and artificial intelligence on the future accounting profession: Perspectives from accounting students. <i>Journal of Theoretical Accounting Research</i> Vol. 19 (1): 70-100.	
	Hsiao, F, and L. Han. 2021. Give one a fish or teach one to fish: An exploration on Intra-Entity Transfers. <i>Journal of Applied Business and Economics</i> Vol. 23 (6): 1-9.	
	Han, L., and F. Hsiao. 2017. Examination of firm performance following the early adoption of SFAS 142. <i>International Journal of Accounting and Information Management</i> 25 (2).	
	Aquino, C., and L. Han. 2014. Generating financial statements using QuickBooks: A group project in financial accounting. <i>International</i>	

Research Journal of Applied Finance Vol. II: 123-133.

Han, L., and V. Agnello. 2013. Companies' incentives to early adopt Statement of Financial Accounting Standards No. 142. *The BRC Academy Journal of Business* 3(1).

Zhu, X., L. Han, and S. Ho. 2012. Financial indicators of business failures for Chinese companies. *Journal of International Business and Economics* 12 (2): 46-58.

Hsiao, F., and L. Han. 2012. Exchange rate effects on a small open economy: Evidence from Taiwanese firms. *The International Journal of Business and Finance Research* 6 (3): 1-13.

**CONFERENCE
PROCEEDING
PAPERS &
PRESENTATIONS**

Agnello, V., L. Han and J. Winter. 2025. Is There Room for Ethics in a Capitalist Society? Presented at and published in the Proceedings of the 32nd Annual International Vincentian Business Ethics Conference (IVBEC), Virtual.

Han, L., and D. Hsiao. 2025. Trading the Future for Present-A Bogus Cost-Saving Strategy. Presented at AAA 2025 Annual Meeting Effective Learning Strategies Session, Chicago, IL.

Hsiao D., L. Han and J. Lin. 2025. Fake it Until You Make it-An Old Scheme in a New AI Economy. Presented at AAA 2025 Annual Meeting Effective Learning Strategies Session, Chicago, IL.

Han, L. 2022. Using Alteryx to Investigate Local Governments' Financial Data in NYS Around the Pandemic. Presented at and published in the Proceedings of the 29th Annual International Vincentian Business Ethics Conference (IVBEC), Virtual.

Han, L. 2022. Who Benefit from the Restaurant Revitalization Fund? A Glimpse of Preliminary Evidence. Presented at AAA 2022 Annual Meeting Emerging and Innovative Research Session, San Diego, CA.

Fan, X., and L. Han. 2022. Case Studies in the Healthcare Industry to Understand Advanced Accounting Topics—An Application of the Revised Bloom's Taxonomy. Presented at AAA 2022 Annual Meeting Effective Learning Strategies Session, San Diego, CA.

Han, L. 2021. Two Birds, One Stone-An exploration to incorporate data analytics in financial statement analysis. Presented at AAA 2021 Annual Meeting Effective Learning Strategies Session, Virtual.

O'Meara P., and L Han. 2021. Does the case study method inform academic success? Presented at the *16th Annual Business Research Consortium Conference*, Virtual.

O'Meara P., and L Han. 2020. Does the case study method inform academic success? Presented at and published in the Proceedings of the *27th Annual International Vincentian Business Ethics Conference (IVBEC)*, Virtual.

Wang, Y., and L. Han. 2019. Audit manipulation: The analysis of modified audit opinions and subsequent audit opinion's statements in China. Presented at and published in the Proceedings of *2019 9th International Conference on Management, Education and Information*, Bali, Indonesia.

Han, L., and X. Fan. 2019. Balancing between methodology and judgment: A term project complementary to Adv Accounting course. Presented at *AAA 2019 Annual Meeting Effective Learning Strategies Session*, San Francisco, CA.

Han, L., and X. Fan. 2019. Is effective tax rate still the best measure of tax burden in the era of taxation overhaul? Presented at *AAA 2019 Annual Meeting Effective Learning Strategies Session*, San Francisco, CA.

Han, L. 2019. Guided DIY: An innovation in teaching advanced accounting. Presented at *Business Research Consortium of Western New York 14th Annual Conference*, Niagara Falls, NY.

Han, L., and Y. Wang. 2018. Audit opinion remedy: A win-win strategy for issuing audit opinions in China. Presented at *AAA 2018 Annual Meeting Emerging and Innovative Research Session*, Washington, D.C.

Han, L., F. Hsiao, and J. Lin. 2018. An approach to teaching consolidation journal entries for intra-entity transfers and its effectiveness assessments. Presented at *AAA 2018 Annual Meeting Effective Learning Strategies Session*, Washington, D.C.

Han, L., A. Agnello, and K. Ho. 2018. Practitioners' perspectives of online accounting programs and courses: Preliminary results. Presented at *17th Annual Niagara University International Conference on Teaching & Learning*, Niagara University, NY.

Han, L., and I. Burt. 2018. Should governmental & nonprofit accounting be optional? A comparative analysis of CPA Exam performance. Presented at *17th Annual Niagara University International Conference on Teaching & Learning*, Niagara University, NY.

Han, L., F. Hsiao, and J. Lin. 2017. Effects of new lease accounting standard

ASC842 on the leases. Presented at *AAA 2017 Annual Meeting Effective Learning Strategies* board session, San Diego, CA.

Han, L., F. Hsiao, and J. Lin. 2017. Bridge between the curriculum and accounting profession: Research of FASB codification for leasehold improvement. Presented at *AAA 2017 Annual Meeting Effective Learning Strategies* board session, San Diego, CA.

Agnello, A., L. Han, and S. K. Ho. 2017. Practitioners' perspectives of online accounting programs and courses. Presented at *AAA 2017 Annual Meeting Effective Learning Strategies* board session, San Diego, CA.

Han, L., and F. Hsiao. 2016. A comparative approach to teaching and learning governmental accounting. Presented at *AAA 2016 Annual Meeting Effective Learning Strategies* board session, New York, NY.

Winter, J, L. Han, Aquino, C, and D. Moore. 2016. Educators' perspective of institutional shift in focus to online programs: Discussion of findings. Presented at *15th Annual Niagara University International Conference on Teaching & Learning*, Niagara University, NY.

Han, L., and F. Hsiao. 2015. An innovative approach to teaching consolidation journal entries for intra-entity transfers. Presented at *AAA 2015 Annual Meeting Effective Learning Strategies* board session, Chicago, IL.

Aquino, C., L. Han, D. Moore, and J. Winter. 2015. Educators' perspective of institutional shift in focus to online programs. Presented at *Business Research Consortium 2015 Conference*, Rochester, NY.

Aquino, C., L. Han, D. Moore, and J. Winter. 2015. Educators' perspective of institutional shift in focus to online programs. Presented at *14th Annual Niagara University International Conference on Teaching & Learning*, Niagara University, NY.

Han, L., F. Hsiao, and J. Lin. 2014. Casino Paradise-A learn-by-research approach in the study of FASB codification. Presented at *AAA 2014 Annual Meeting Effective Learning Strategies* board session, Atlanta, GA.

Han, L., and F. Hsiao. 2013. Examination of firm performance following the early adoption of SFAS 142. Presented at *AAA 2013 Annual Meeting Research Interaction Forum*, Anaheim, CA.

Han, L., and F. Hsiao. 2013. An innovative approach to engaging students in learning bank reconciliation. Presented at *AAA 2013 Annual Meeting Effective Learning Strategies* board session, Anaheim, CA.

Ho, S., and L. Han. 2013. The use of management accounting tools by municipal administrators. Presented at *Business Research Consortium 2013 Conference*, Buffalo, NY.

Aquino, C., and L. Han. 2012. QuickBooks case for use in an introductory financial accounting course. Presented at *AAA 2012 Conference on Teaching and Learning in Accounting (CTLA)* poster board session, Washington, D.C.

Zhu, X., L. Han, and S. Ho. 2012. Financial indicators of business failures for Chinese companies. Presented at *IABE 2012 Fall Conference*, Las Vegas, NV.

Han, L., and V. Agnello. 2012. Companies' incentives to early adopt Statement of Financial Accounting Standards No. 142. Presented at and published in the Proceedings of *Business Research Consortium 2012 Conference*, Oswego, NY.

Zhu, X., L. Han, and S. Ho. 2011. Internal factors associated with business failures of public companies in China—From a financial analytical perspective. Presented at *AAA 2011 Northeast Region Meeting*, White Plains, NY.

Han, L., and L. J. Ho. 2011. Does SOX reduce the gap in earnings quality between annual and interim reporting? Niagara University and University of Texas at Arlington. Presented at *AAA 2011 Annual Meeting*, Denver, CO.

**PROPOSAL
FUNDED**

Niagara University 2017 Summer Research Grant
Niagara University 2012 Summer Research Grant
Niagara University CCTL 2011-2012 Grant (with Chris Aquino and Kathy Ho)

**ACADEMIC
ACTIVITIES**

CPA Exam Writer/Reviewer		2021-26
Book Reviewer-McGraw Hill		2025-26
Ad Hoc Reviewer –AAA Annual Meeting	Washington, DC	2024
Book Reviewer-Wiley		2021, 2023
Ad Hoc Reviewer-RAF		2016-22
Book Reviewer-Cambridge Business Publishers		2017, 2021
Ad Hoc Reviewer-MAJ		2021-22
Ad Hoc Reviewer-JRBE		2021
Session Chair-IVBEC		2020
Ad Hoc Reviewer-IJAAP		2018-19
AAA NE Region Meeting Research	Providence, RI	2017

Subcommittee		
Ad Hoc Reviewer-IJAIM		2017
Ad Hoc Reviewer-IJISAM		2016
Ad Hoc Reviewer–AAA Ethics Research Symposium	Chicago, IL	2015
Moderator –Niagara International Conference on Teaching and Learning	Niagara University	2015
Ad Hoc Reviewer –BRC journals		2012-13, 2015
Ad Hoc Reviewer –AAA Northeast	Quincy, MA	2016
Ad Hoc Reviewer –AAA Northeast	Providence, RI	2015
Ad Hoc Reviewer –AAA Northeast	Albany, NY	2014
Thesis Reviewer	Niagara University	2012-13
Thesis Committee faculty member	Niagara University	2011, 2013
Ad Hoc Reviewer –AAA Northeast	White Plains, NY	2011
Ad Hoc Reviewer –AAA Annual Meeting (FARS)	Chicago, IL	2007

**CONFERENCES
ATTENDED**

AAA Annual Meeting	Chicago, IL	Aug. 2025
AAA AIS Bootcamp	Atlanta, GA	May 2025
AAA AIS Bootcamp	Arlington, VA	May 2024
AAA AIS Bootcamp	Boston, MA	May 2023
IVBEC 2022	Virtual	Oct. 2022
AAA Annual Meeting	San Diego, CA	Aug. 2022
AAA Annual Meeting	Virtual	Aug. 2021
AIS Educator Conference	Virtual	Jul. 2021
BRC WNY Annual Conference	Virtual	Apr. 2021
McGraw-Hill Accounting Symposium	Virtual	Mar. 2021
IVBEC 2020	Virtual	Oct. 2020
BRC WNY Annual Conference	Niagara Falls, NY	Mar. 2019
AAA Annual Meeting	Washington, D. C.	Aug. 2018
NU CCTL Conference	Niagara University, NY	Jan. 2018
NU CCTL Conference	Niagara University, NY	Jan. 2017
AAA Annual Meeting	New York, NY	Aug. 2016
NU CCTL Conference	Niagara University, NY	Jan. 2016
NU CCTL Conference	Niagara University, NY	Jan. 2015
AAA Annual Meeting	Anaheim, CA	Aug. 2013
BRC WNY Annual Conference	Buffalo, NY	Apr. 2013
BRC WNY Annual Conference	Oswego, NY	Apr. 2012
AAA New Faculty Consortium	Washington D.C.	Feb. 2012
NU CCTL Conference	Niagara University, NY	Jan. 2012

AAA Annual Meeting	Denver, CO	Aug. 2011
AAA Deloitte J. Michael Cook Doctoral Consortium	Tahoe City, CA	Jun. 2009
AAA Annual Meeting	Anaheim, CA	Aug. 2008
FARS Mid-year Meeting and Doctoral Consortium	Phoenix, AZ	Jan. 2008

**OTHER
PANELS/PRESENTATIONS**

Debit/Credit 101: The Accounting for Startups. NU’s Vaughan Summer Company Program, July 2025, Virtual.
Seal of Biliteracy Academic Panelist. NU’s Seal of Biliteracy College and Career Awareness Event, April 2023, Niagara University, NY.
Intro to Accounting. Presented at various local high schools during 2014-2021 with Accounting Society students.
Highlights of NU, COB and Accounting Department. Presented at the training workshop for Chinese visiting scholars, July 2013, Niagara University, NY.

TEACHING EXPERIENCE

Niagara University

Instructor	<i>Fin & Mgt Accounting</i>	Spring 2021
Instructor	<i>CPA Research Strategy & Planning</i>	2015-22
Instructor	<i>AIS & Analytics</i>	Various dates
Instructor	<i>Gov’t and NFP Accounting</i>	Various dates
Instructor	<i>Advanced Accounting</i>	Various dates
Instructor	<i>Management Accounting</i>	Various dates
Instructor	<i>Financial Accounting</i>	Various dates

**University of Texas at
Arlington**

Instructor	<i>Managerial Accounting</i>	Spring 2009
Instructor	<i>Financial Accounting</i>	Various dates
Teaching Associate	<i>Intermediate Accounting</i>	Various dates
Teaching Assistant	<i>Financial Accounting Analysis</i>	Various dates

PROFESSIONAL SERVICE

Sabbatical Leave Review Committee	Niagara University	8/2025-present
Govt A&A Committee member	NYSSCPA	6/2025-present
HCOB Quality Assurance & Assessment Committee	Niagara University	9/2023-present
People Inc Foundation Board member	People Inc.	6/2023-present
403(b) Investment Committee	Niagara University	3/2023-present
UNY Math Team board member	UNY Math Team	8/2022-present

Campus Liaison	NYSSCPA	8/2021-present
Academic Integrity Board member	Niagara University	10/2015-present
Faculty Advisor for Accounting Society	Niagara University	8/2011-present
NFP Org Committee member	NYSSCPA	11/2014-6/2025
UPRC member	Niagara University	12/2018-5/2025
Committee on Committees	Niagara University	9/2022-6/2024
WNPTSA Treasurer	WNPTSA	7/2022-6/2024
Presidential Ad Hoc Comm. on Cost Containment & Revenue Generation	Niagara University	3/2024-4/2024
HCOB Business Case Competition judge	Niagara University	4/2023
Rivershore Foundation Board member	Rivershore Foundation	4/2018-6/2023
HCOB Graduate Committee member	Niagara University	9/2022-5/2023
Accounting Advisory Board/Recruiting & Retention Committee member	Niagara University	7/2013-5/2022
NU P&T Comm member	Niagara University	8/2020-5/2022
NU Hearing Comm Alternate	Niagara University	8/2021-5/2022
COB Curriculum Committee member	Niagara University	9/2019-5/2022
COB Strategic Planning Task Force member	Niagara University	9/2021-2/2022
NU Academic Task Force	Niagara University	3/2020-5/2020
UPRC IERC Committee	Niagara University	1/2019-5/2020
BCS-consulting (pro bono)	Buffalo Chinese School	8/2018-8/2020
NU NULTA Treasurer	Niagara University	6/2018-5/2020
COB MRD Committee (member; chair between 2014-17)	Niagara University	8/2011-9/2019
NU Senate Outcome Assessment Committee member	Niagara University	9/2016-5/2018
NU COB Dean Search Committee	Niagara University	12/2017-4/2018
NU Senate	Niagara University	9/2016-12/2017
COB Leadership Committee member	Niagara University	9/2016-5/2017
Advisory Board member for Center for Language, Culture and Leadership	Niagara University	1/2016-12/2016
Sustainability Committee member	Niagara University	10/2014-5/2015

Accounting Department Summer Chair	Niagara University	6/2014-8/2014
Accounting Faculty Search Committee (member/chair)	Niagara University	8/2011-6/2014
NU Global Outreach Committee	Niagara University	11/2011-5/2012
Finance Faculty Search Committee	Niagara University	1/2012-2/2012
COB Curriculum Committee	Niagara University	8/2010-5/2011

PROFESSIONAL AFFILIATIONS

New York State Society of CPAs
American Accounting Association
Beta Alpha Psi (faculty)
Beta Gamma Sigma

PROFESSIONAL CERTIFICATION

CPA (NY) 2011-present
Certified Plan Sponsor Professional 2025-present

TECHNOLOGY CERTIFICATION

Alteryx Designer Core Certification 3/2022
Alteryx General Knowledge Certification 12/2024

INDUSTRY EXPERIENCE

Parkway Co.
Net Assets Value Analyst (Intern) Jackson, MS 6/2003 – 7/2003
Mississippi State Tax Commission
Tax Auditor (Intern) Jackson, MS 5/2003 – 6/2003
China Communication Securities Co., Ltd.
Accountant Shenzhen, China 5/2001 – 5/2002
Wuhan Cable Television Station
Internal Audit Assistant (Intern) Wuhan, China 7/2000 – 8/2000

AWARDS AND RECOGNITION

NU 2019 Innovation in Teaching Award Niagara University, NY 2019
COB Engaged Faculty Niagara University, NY 2013
COB Researcher of the Year Niagara University, NY 2012
AAA Deloitte Doctoral Fellow Tahoe City, CA 2009
AAA FARS Doctoral Consortium Fellow Phoenix, AZ 2008
Hermann Fellowship at UT-Arlington Arlington, TX 2004-2009
People’s Scholarship at Wuhan University Wuhan, China 2001