

CHI LAM, CPA

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U.S. Permanent Resident (No Sponsorship Required)

EDUCATION

- **PhD in Accounting**, Louisiana State University (LSU), Baton Rouge, LA (expected) May 2027
- **Master of Accountancy**, New Mexico State University (NMSU), Las Cruces, NM
- **Master of Arts in Economics**, minor in Statistics, NMSU, Las Cruces, NM
- **Master of Business Administration**, NMSU, Las Cruces, NM
- **B.A. in Finance and International Business** (double majors), NMSU, Las Cruces, NM

PROFESSIONAL QUALIFICATIONS

- Certified Public Accountant (US) (New Mexico License 6713)
- Certified Public Accountant (Hong Kong) (Inactive License A42911)

RESEARCH INTERESTS

My research examines the economic consequences of accounting information, particularly in the context of governmental auditing and regulation.

WORKING PAPERS

- **The Impact of Lease Intensity and ASC 842 Adoption on Labor Investment Efficiency**
With Nerissa C. Brown, Dana Hollie, and Wanying Jiang
Revising for invited new submission to Review of Accounting Studies
- **Independent Auditors' Association with Enhanced Debt Disclosures in Financially Distressed US Companies**
With Lacey Donley and Wanying Jiang
Revise and Resubmit at The Journal of International Accounting Research
- **Inefficient Lease Usage: Evidence from Institutional Investor Responses to ASC 842**
With Wei-Ling Song and Wanying Jiang
- **The Prison Industrial Complex: Employee Sentiments and the Ethical Paradox in ESG Reporting**
With Alex Helms, Dana Hollie, Wanying Jiang, and Ji Sui
- **The Real Effects of Single Audits: Evidence from School Bond Referenda and Board Elections (Dissertation)**
- **Beyond Compliance: Single Audit Report Signals and High School Graduation Rates in U.S. School Districts**
With William L. Buslepp and Kenneth J. Reichelt

CONFERENCE OR WORKSHOP PRESENTATIONS (* indicates presentation by me)

- **The Real Effects of Single Audits: Evidence from School Bond Referenda and Board Elections**
 - East Carolina University's 9th annual Accounting Research Roundtable Gathering, April 2026*
- **The Impact of Lease Intensity and ASC 842 Adoption on Labor Investment Efficiency**
 - University of Manitoba, March 2026

- AAA Annual Meeting, August 2025
- LSU Workshop, April 2025*
- Georgia State University Workshop, March 2025
- **Beyond Compliance: Single Audit Report Signals and High School Graduation Rates in U.S. School Districts**
 - Macquarie University, August 2026
 - AAA Auditing Midyear Meeting, January 2026*
 - AAA International Accounting Section Mid-Year Meeting, January 2026*
 - AAA Deloitte Foundation J. Michael Cook Doctoral Consortium, June 2025*
- **The Prison Industrial Complex: Employee Sentiments and the Ethical Paradox in ESG Reporting**
 - First Annual K-State Public Interest Symposium, June 2026*
 - AAA Global Connect, August 2026 (*Accepted for presentation*)
- **Inefficient Lease Usage: Evidence from Institutional Investor Responses to ASC 842**
 - Financial Management Association (FMA) Asia Pacific Conference, December 2025
 - Journal of Accounting, Auditing and Finance (JAAF) Conference, November 2025
 - Asian Finance (AsiaFA) Association Annual Conference, June 2025

TEACHING EXPERIENCE

Instructor August 2025 – present

Department of Accounting, LSU, Baton Rouge, LA
 ACCT 2001 Financial Accounting, enrollment: 60 students
 Student evaluation mean ratings: 3.6/4.0, Spring 2026
 Student evaluation mean ratings: 3.4/4.0, Fall 2025

College Associate Professor March 2022 – August 2023

Department of Economics and International Business, NMSU, Las Cruces, NM
 Microeconomics Principles, enrollment: 40 students

Teaching Assistant January 2010 – May 2011

Department of Accounting and Information Systems, NMSU, Las Cruces, NM
 Financial Accounting, Federal Taxation, and Fraud Examination and Prevention

PROFESSIONAL EXPERIENCE

University of Colorado Colorado Springs (UCCS) May 2022 – June 2023

Finance and Accounting Manager, Division of Finance Student Affairs
 Provided financial, accounting, and budget management for the Division's Auxiliary Service departments, including Dining & Hospitality Services, Retail Services, University Center and Event Services, Conference Services, Copy Center, Residential Life and Housing, Campus Recreation, Wellness Center, Counseling Center, and the Family Development Center, and for other Division departments.

City University of Hong Kong January 2016 – May 2021

Deputy Finance Manager, Finance Office
 Provided direction and leadership and promoted rigorous standards of technical accounting budget execution and financial reporting to a team of 30 Accounts Payable and Staff Disbursement staff in managing \$200M in annual expenditures.

Led the development and implementation of the Expense Management System to improve expense processing, internal control, and reporting efficiency.

KPMG

October 2011 – December 2015

Audit Assistant Manager, Hong Kong Office, July 2014 – December 2015

Audit Senior Associate, US Denver Division, July 2013 – June 2014

Audit Associate, US Denver Division, October 2011 – June 2013

Led end-to-end external audits for multinational and public clients at KPMG, planning and executing risk-based procedures under firm methodology and professional standards, and coordinating client deliverables to support timely, high-quality audit opinions.

New Mexico State University

May 2005 – January 2010

International Business Operations Specialist, Physical Science Laboratory

Headed operational aspects of multi-million-dollar grants, establishing budgets, monitoring expenditures, and compiling financial reports while ensuring compliance with all regulations and grant requirements.

AWARDS AND HONORS

- Lloyd Morrison Award Fund (Doctoral Student Teaching Excellence Award) 2026
Department of Accounting, LSU E. J. Ourso College of Business
- Louisiana CPA Education Foundation Scholarships, Louisiana Society of CPAs 2024- 2026
- T. J. Moran Superior Graduate Student Support Fund, LSU E. J. Ourso College of Business 2026
- Graduate Student Association Travel Award, LSU Graduate School 2026
- AICPA Barry C. Melancon Professional Accounting Research Fellowship 2025
- AICPA Foundation Fellowship for Accounting Doctoral Students 2025-2026
- Best Paper Award at Asian Finance Association (AsiaFA) Annual Conference 2025
- Heibatollah Sami Scholarship, E. J. Ourso College of Business 2025
- Outstanding Senior Award, College of Business, NMSU, sole recipient among graduating class 2003
- Outstanding Senior Award in International Business, NMSU, sole recipient among graduating class 2003

SERVICE

- Reviewer, AAA Auditing Section Midyear Meeting 2026
- Mentor, OBSS Mentoring Program, E. J. Ourso College of Business, LSU 2025–2026
- Volunteer Assistant Coach, Sunday Basketball for First Grader 2026
- Officer, Association of Latino Professionals in Finance and Accounting (ALPFA) 2010-2011
- Vice President, Asia Division, Foundation for American Cultural Exchanges 2009-2011
- University Advisor, Chinese Students and Scholars Association 2009
- Senator, College of Business, Associated Students of New Mexico State University 2003
- Volunteer, Animal Shelter, Las Cruces, NM 2000-2005