

Dr. BENJAMIN LEE 李免洲 博士

Assistant Professor of Accounting (Education) 会计学教学型助理教授
Assistant Dean (Student and Alumni Engagement) 助理院长 (学生与校友事务)
School of Accountancy, Singapore Management University 新加坡管理大学会计学院

60 Stamford Road Level 5, Room 5020, Singapore 178900

Phone: (+65) 6808-5440

Email: benjaminlee@smu.edu.sg



ACADEMIC AND PROFESSIONAL QUALIFICATIONS

Adam Smith Business School, University of Glasgow, Glasgow, Scotland, United Kingdom
Doctor of Philosophy (PhD) in Management (Strategy and Technology Management) 2021 – 2025
商业策略与科技管理 哲学博士

Thesis: [*Exploring how Accounting Firms build Dynamic Capabilities in Artificial Intelligence-driven Analytics \(AIDA\) as they pursue Digital Transformation*](#)

Supervisors: Dr Karl Warner and Professor Adina Dudau

Surrey Business School, University of Surrey, Guildford, Surrey, United Kingdom
Master of Science (MSc) in Business Analytics with Distinction 2016 – 2017
商业数据分析学 理学硕士(优等荣誉)

Dissertation: *Investigating Enhancement Measures to Increase Bus-Ridership (A Case Study of Surrey County using a Machine Learning approach)*

Winner of Faculty Award for Best MSc Dissertation at Surrey Business School

Institute of Singapore Chartered Accountants

Chartered Accountant (Singapore) 新加坡特许会计师 2021 – PRESENT
Associate Member 2016 – 2020

School of Accountancy, Singapore Management University

Bachelor of Accountancy 会计学 学士 2011 – 2015

WORK EXPERIENCE

School of Accountancy, Singapore Management University

Assistant Professor of Accounting (Education) 2026 – PRESENT
Assistant Dean (Student and Alumni Engagement) 2026 – PRESENT
Senior Lecturer of Accounting 2025 – 2026
Lecturer of Accounting 2018 – 2025
Director of Student Matters 2018 – 2026
SMU-X Academic Champion and Mentor 2021 – PRESENT

Ministry of Finance (Singapore), Accountant-General's Department

Consulting Data Analyst 2018

Revised July 2026

University of Surrey

International Student Ambassador (Student Recruitment and Marketing Campaigns) 2016-2017

Ministry of Education (Singapore), Maris Stella High School

Mathematics Teacher 2011-2016

RECOGNITION and AWARDS

Nominee for SMU-X Excellent Teacher Award 2026
Singapore Management University

Dean's List for Teaching Excellence 2023-2025
Singapore Management University, School of Accountancy

SMU-X Excellent Teacher Award 2023
Singapore Management University

Howard Teall Innovation in Accounting Education Award 2022-2023 (First Prize) 2023
Canadian Academic Accounting Association

Wharton-QS Reimagine Education Awards 2022 Digital Readiness Award (Silver) 2022
Wharton, University of Pennsylvania and QS

Nominee for SMU-X Excellent Teacher Award 2022
Singapore Management University

TEDx Keynote Speaker ([Finding our place in an AI world](#)) 2022
TEDxSingaporeManagementUniversity 2022 UN:Chartered

Gold Medal (International Putra InnoCreative Carnival on Teaching and Learning) 2021
Universiti Putra Malaysia (UPM)

Dean's List for Curriculum Contribution 2021
Singapore Management University, School of Accountancy

Nominee for SMU-X Excellent Teacher Award 2020
Singapore Management University

Faculty Award for Best MSc Dissertation 2017
Surrey Business School, University of Surrey

Student Ambassador Contribution and Commendation Award 2017
International Student Recruitment Office, University of Surrey

EXTERNAL SERVICE

Institute of Singapore Chartered Accountants

AI Taskforce sub-committee in Policy and Regulation

2023 – PRESENT

- Developing guidelines for ethical AI use in the Singapore accounting sector

RESEARCH PUBLICATIONS

Understanding Gender Differences in Digital Readiness during Digital Transformation in Accounting Functions: Accounting Professionals' Perspective

June 2025

(<https://doi.org/10.22452/ajba.vol18no1.3>)

Co-authored refereed publication with Clarence Goh, Gary Pan, and Seow Poh Sun

Asian Journal of Business and Accounting

Improving Public Transport through Machine Learning Influence Flow Analysis (MIFA): Southern England Bus Case Study (<https://doi.org/10.1007/s12469-024-00387-2>)

April 2025

Co-authored refereed publication with Wolfgang Garn, Masoud Fakhimi, and Nick F. Ryman-Tubb

Public Transport

Forensic Analytics Using Cluster Analysis: Detecting Anomalies in Data

April 2021

(<http://dx.doi.org/10.2139/ssrn.3760210>)

Co-authored publication with Clarence Goh, Gary Pan, and Seow Poh Sun

Journal of Corporate Accounting and Finance, Vol 32(2): 154-161

Leveraging Digital Technology to Transform Accounting Function: Case Study of a SME

June 2020

(<https://doi.org/10.5296/ijafr.v10i2.17052>)

Co-authored publication with Gary Pan

International Journal of Accounting and Financial Reporting, 10(2), pp. 1-15

TEACHING CASE PUBLICATIONS

Daung Capital: Managing the Credit Risk Challenges Of Microfinance in Myanmar April 2022 / June 2020

Re-published co-authored Teaching Case with Gary Pan and Lipika Bhattacharya

First published in June 2020 and was top-selling case at Harvard Business Publishing Education in Q4 2021 before getting republished again in April 2022

Singapore Management University Case Series and Harvard Business Publishing Education

FoodXervices Inc: Recasting the Image of a Traditional SME through Digital Transformation March 2022

Co-authored Teaching Case with Gary Pan and Lakshmi Appasamy

Singapore Management University Case Series

Hai Sia Seafood: A Traditional Business's Journey of Innovation and Digitisation March 2022

Co-authored Teaching Case with Gary Pan and Sheetal Mittal

Singapore Management University Case Series

g&m: Digital Transformation of an Insurance Agency October 2021

Co-authored Teaching Case with Gary Pan and Lipika Bhattacharya

Singapore Management University Case Series

INDUSTRY-COLLABORATION BOOK PUBLICATIONS

Accelerating Digital Transformation of SMEs (<https://doi.org/10.1142/13318>) March 2023

Co-authored Book with Clarence Goh, Yuanto Kusnadi, Gary Pan, and Seow Poh Sun

World Scientific

SME's Roadmap to Navigate through the Artificial Intelligence and Data Analytics Revolution March 2023

Book Chapter in *Accelerating Digital Transformation of SMEs*

World Scientific

Charting the future of Accountancy with Artificial Intelligence July 2019
(https://ink.library.smu.edu.sg/soa_research/1806/)

Co-edited Book published in collaboration with CPA Australia and SMU faculty: Clarence Goh, Gary Pan, Seow Poh Sun, and Melvin Yong

Launched at CPA Australia's 8th CFO Connect Symposium

AI & its Potential to Revolutionise the Accounting Industry July 2019

Book Chapter written with Clarence Goh, Gary Pan, and Seow Poh Sun

In *Charting the future of Accountancy with AI* (pp. 1-5), CPA Australia

Building Ethical AI July 2019

Book Chapter written with Clarence Goh, Gary Pan, and Seow Poh Sun

In *Charting the future of Accountancy with AI* (pp. 48-54), CPA Australia

Grooming the Next Generation of Accounting Professionals for the Age of AI July 2019

Book Chapter written with Clarence Goh, Gary Pan, and Seow Poh Sun

In *Charting the future of Accountancy with AI* (pp. 58-61), CPA Australia

INDUSTRY-COLLABORATION ARTICLES

Developing future-ready talent through 'real-world' digital projects. April 2022
(<https://ccx.smu.edu.sg/perspectives/articles/developing-future-ready-talent-through-real-world-digital-projects>)

Co-authored with Gary Pan and Yuanto Kusnadi

Perspectives@SMU

Digitalisation of SMEs in Singapore: An institute of higher learning-enterprise partnership model (https://ink.library.smu.edu.sg/soa_research/1879) May 2020

Co-authored with Gary Pan

ISCA Journal

CONFERENCE PRESENTATIONS

Shaping the Future of Accounting Firms: The Role of Strategic Adaptability in AI-Driven Analytics (AIDA)-enabled Digital Transformation May 2026

Submitted to and accepted for presentation at:

European Accounting Association 2026 Annual Congress, Prague, Czechia (27th–29th May 2025)

Rethinking the numbers: How accounting firms develop dynamic capabilities for AI-driven analytics transformation (<https://dx.doi.org/10.2139/ssrn.5335852>) May/September 2025

Accepted and Presented at:

European Accounting Association 2025 Annual Congress, Rome, Italy (28th – 30th May 2025)

British Academy of Management 2025 Conference, Kent, United Kingdom (1st – 5th September 2025)

AI integration in Accounting Firms: Building Firm Capabilities to harness Artificial Intelligence on the journey of perpetual digital transformation October 2024

Presented at SMU School of Accountancy 2024 Conference on Digital Transformation of Financial Markets: Artificial Intelligence in Business and Finance (17th October 2024)

Understanding Gender Differences in Digital Readiness during Digital Transformation in Accounting Functions: Accounting Professionals' Perspective May 2024

Co-authored with Clarence Goh, Gary Pan, and Seow Poh Sun

Accepted and Presented at European Accounting Association 2024 Annual Congress Bucharest, Romania (15th – 17th May 2024)

Published in *Asian Journal of Business and Accounting* on 30th June 2025

WORKS IN PROGRESS

The Shortcut Trap: AI Interaction Patterns and the Cognitive Foundations of Accounting Competence

Grant application submitted to:

SMU Education Research Fellowship 2026

Forging Future Accounting Leaders for AI and Automation-Enabled Transformation: A Demand-Side Framework for Strategic Adaptability (co-authored with Gary Pan and Venky Shankararaman)

Finalising for submission by 31st July 2026 to:

Accounting Education (Taylor & Francis) and IAAER (Special Issue)

Revised July 2026

The Time-Token Breakeven Point in the Production of Accounting Output (co-authored with Ajay Gopal, CEO Jaz.AI)

Currently in ideation phase

Governing the Infiltration: How Open Strategy Emerges as an Informal Control Mechanism During Periods of AI Governance Lag (co-authored with Gary Pan)

Currently in interview method preparation phase

Dynamic Capabilities and AI-Driven Analytics: Shaping Digital Transformation in Professional Accounting Firms (co-authored with Karl Warner and Adina Dudau)

Paper submitted to:

Accounting, Auditing & Accountability Journal (*Revise & Resubmit* as of July 2026)

Examining The Effect of Client-Based Learning Projects on Accounting Undergraduate Students' Self-Directedness and Resilience (co-authored with Clarence Goh, Gary Pan, Kevin Koh, and Venky Shankararaman)

SMU-X research project funding of SGD 9,300; Currently in data collection phase

Shaping the Future of Accounting Firms: The Role of Strategic Adaptability in AI-Driven Analytics (AIDA)-enabled Digital Transformation (co-authored with Gary Pan and Venky Shankararaman)

Submitted to and accepted for presentation at:

European Accounting Association Annual Congress 2026

Examining the Effects of Technology Implementation on Accountants' Perceptions of Productivity (co-authored with Clarence Goh, Gary Pan, Seow Poh Sun, and Shawgat Kutubi)

Submitted to CPA Australia in fulfilment of grant requirements in June 2025

To be presented to CPA Australia Digital Transformation Centre of Excellence in Q4 2025

Submitted to and accepted for presentation at:

European Accounting Association Annual Congress 2026

American Accounting Association Conference 2026

RESEARCH GRANTS AND FUNDING

SMU-X Pilot Study on Self-Direct Learning and Resilience; SGD 9,300 2025 – 2026

Examining The Effect of Client-Based Learning Projects on Accounting Undergraduate Students' Self-Directedness and Resilience, as principal investigator

CPA Australia Global Research Perspectives Program (GRPP) Grant; AUD 34,956 2023 – 2025

Examining the Effects of Technology Implementation on Accountants' Productivity: Can the Excessive Use of Technology Backfire?, as co-investigator

RESEARCH INTERESTS

AI-Enabled Organisational Transformation
AI-Induced Cognitive Offloading in Learning and Development
Machine Learning and AI applications in Accounting and Business
Professional Capability Development in AI-Augmented Work
Responsible and Trustworthy AI

TEACHING INTERESTS

AI-Driven Analytics and Digital Transformation in Accounting
Machine Learning for Business Analytics

COURSE DEVELOPMENT AND TEACHING

Undergraduate

ACCT437: AI Literacy for Accounting Professionals
ACCT414: SMU-X Accounting Analytics Capstone
ACCT418/ ACCT418X: Data Modelling and Visualisation
ACCT420/ ACCT420X: AI-Driven Forensic Analytics / Forecasting and Forensic Analytics
ACCT337/419: Statistical Programming
ACCT101: Financial Accounting

Under development:

ACCT3XX: AI-Powered Accounting (Work in Progress)

Postgraduate Masters

ACCT650/665: Data Modelling and Visualisation
ACCT654/680/681: Accounting Analytics Capstone

Professional Development

Certificate in Accounting Data and Analytics

- Introduction to Accounting Data and Analytics
- Data Visualisation and Dashboarding

CONSULTING

Consultant to Institute of Singapore Chartered Accountants

2018 – 2021

Dashboarding and Predictive Modelling Data Analytics Projects

TECHNICAL CERTIFICATION



TECHNICAL PROFICIENCY

Claude Code with Ollama CLI/Cloud for Local and Remote Agentic Orchestration

Claude Cowork for Workflow Automation

Python for Machine Learning and Conformal Prediction for Uncertainty Quantification

R Programming in RStudio for Machine Learning, Statistical Analysis, and Visualisations

Plotly (in R and Python) for Visual Analytics

KNIME Analytics Platform for low-code/no-code visual programming based analytics

IBM SPSS Modeller for Predictive and Prescriptive Analytics

Arena Simulation for Warehousing and Optimisation in Supply Chain Analytics

Tableau, Power BI, Google Looker Studio, and MicroStrategy for Visualisations/Dashboards

EViews for Econometric Analysis

MEDIA COVERAGE AND TALKS

“Strategic AI adoption”.	March 2025
AB Magazine. ACCA Global. https://abmagazine.accaglobal.com/global/articles/2025/mar/practice/strategic-ai-adoption.html	
Panelist on Combined JC-PSG Parents’ Seminar “From Parenting to Coaching”	15 September 2023
Jointly hosted by Saint Andrews Junior College and Ministry of Education (Singapore) https://www.youtube.com/watch?v=KnXhhvtmNFo	
“Finding our place in an AI world”	7 May 2022
TEDx Talks. TEDxSingaporeManagementUniversity 2022 UN:Chartered https://youtu.be/kFBwnEd1OpM&ab_channel=TEDxTalks	
“SMU-X: An Experiential Journey of Learning that bridges Academia and Industry”	21 October 2021
International Putra InnoCreative Carnival in Teaching and Learning (PICTL) 2021 Universiti Putra Malaysia	
“通过机器学习 提升盈利能力”	9 July 2020
联合早报, 中小企业专版	
“Why SMEs should embrace Machine Learning” (with Gary Pan).	24 March 2020
The Business Times	
“Charting the Future of Accountancy with AI – SMU Accountancy Professors partner CPA Australia on a Practical Guide”	30 July 2019
SMU News	
“Professionals urged to upskill as AI reshapes finance sector: CPA Australia”	12 July 2019
The Business Times	
“Enhancing SME’s data analytics capability through university tie-ups” (with Gary Pan and Seow Poh Sun).	23 April 2019
The Business Times	
“善用数据分析提升企业决策质量”	7 March 2019
The Business Times	

Revised July 2026

“Embracing Analytics and Machine Learning in Accounting”	12 October 2018
School of Accountancy Mock Seminar, Meridian JC Campus Visit	
“Why accountants should embrace Machine Learning” (with Gary Pan and Seow Poh Sun)	22 August 2018
School of Accountancy Mock Seminar, Meridian JC Campus Visit	
“Harnessing Data Analytics for SMEs”	March, September 2018
Financial Capability Workshop (with Gary Pan), UOB-SMU Asian Enterprise Institute	
“Rise of the machines: The changing face of accounting”	19 February 2018
The Straits Times	