

Dong, Lei, Ph.D.

School of Professional Accounting
College of Professional Programs
Eastern Washington University
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Spokane, WA 99202

ldong@ewu.edu

Current Appointment

Assistant Professor and Chair of School of Professional Accounting
Eastern Washington University (EWU), August 2023 – present

Education

- Ph.D., Accounting, Washington State University, 2014
- M.S., Accounting, Washington State University, 2010
- B.S., Chemical Engineering, Dalian University of Technology, China, 2000

Previous Academic Appointment

Assistant Professor of Accounting,
University of Idaho (UI), August 2019 – August 2023

Assistant Professor of Accounting,
Eastern Washington University (EWU), September 2014 – August 2019

Research Interests

Sustainability/ESG reporting, financial reporting, voluntary disclosure, nonfinancial information, information characteristics, characteristics of professionals, investment decisions, reporting decisions, managerial decisions, audit decisions.

Teaching

- ACCT557(online) Advanced Cost Accounting
- ACCT553(online) Advanced Financial Accounting (EWU)
- ACCT353(online) Intermediate Accounting III (EWU)
- BADM557(online) Advanced Cost Accounting for Managers
- ACCT 385, Cost and Management Accounting (with Data Analytics component) (UI)
- ACCT 415/515, Advanced Financial Accounting (UI)
- ACCT 530, Accounting for Governmental and Non-for-profit entities (UI)
- ACCT 315, Intermediate Accounting I (UI)
- ACCT 325, Intermediate Accounting II (UI)
- ACCT 599, Professional Financial Accounting Research (Independent study) (EWU)
- ACCT 558, Accounting for Governmental and Non-for-profit entities (EWU)
- ACCT 553, Advanced Financial Accounting (EWU)
- ACCT 351, Intermediate Accounting I (EWU)
- ACCT 352, Intermediate Accounting II (EWU)
- ACCT 353, Intermediate Accounting III (EWU)

- ACCT 358, Accounting for Governmental and Non-for-profit entities (EWU)
- BADM 560, Decision Making and Accounting Information (with Data Analytics component) (EWU), MBA core course
- BADM 505, Essentials of Accounting, MBA foundation course (EWU)

Published Refereed Journal Papers

- Dong, L. 2023. (Lead author). Reputation Repair after a Restatement: The Role of CSR Disclosure. *Journal of Forensic Accounting Research*, 8 (1). With Y. Wang.
- Dong, L. 2022. (Lead author). Differential Impact of CSR Disclosures: The Role of Information Source and Financial Performance. *Advances in Accounting Behavioral Research*, 25, 183-207. With Wang, Y. and Du, K.
- Dong, L. 2022. (Lead author). The Joint Effect of Supervisor Influence and Investor Perspective: Unintended Consequences on Assessing Accounting Estimates. *Managerial Auditing Journal*, 37 (1), 151-169. With Wang, L. and Chien, W.
- Dong, L. 2021. (Lead author). Does causally linking nonfinancial measures influence investors' use of management's disclosures of nonfinancial information? *Accounting and Finance*, 61 (S1), 2269-2299. With Wong-On-Wing, B.
- Dong, L. 2019. (Sole author). The Effects of Preannouncement Specificity on Management Reputation upon Announcement of Actual Earnings. *Journal of Theoretical Accounting Research*, 15 (1), 90-104.
- Dong, L. 2019. (Lead author). Partner Rotation or Extended Rotations? The Effect of Confirmation Bias and Motivated Reasoning Bias on Objectivity and Independence – A Framework. *Journal of Global Business Insights* 4 (2). With Djatej, A and Sarikas, R.
- Dong, L. 2017. (Lead author). Unintended Consequences of Forecast Disaggregation: A Multi-Period Perspective. *Contemporary Accounting Research* 34 (3), 1580-1595. With Wong-On-Wing, B. and Lui, G.
- Dong, L. 2017. (Sole author). Understanding Investors' Reliance on Disclosures of Nonfinancial Information and Mitigating Mechanisms for Underreliance. *Accounting and Business Research* 47 (4), 431-454.
- Dong, L. 2017. Effects of Horizon Preferences on Project Funding Decisions. *Journal of Organizational Psychology* 17 (5), 52-63. With Wang, L. and Djatej, A.
- Dong, L. 2017. (Lead author). A Dynamic View of Management's Choices to Meet Earnings Expectations. *Journal of Theoretical Accounting Research* 13 (1), 104-116. With Wang, L.
- Dong, L. 2016. (Lead author). Are Investors Influenced by Accounting Presentation Format and Announcement Prominence of Special Items? *Advances in Accounting Behavioral Research*, 19, 69-95. (Outstanding Author Contribution Award for Excellence). With Wong-On-Wing, B. and Lui, G.

Accepted Conference Papers

- Dong, L., Wang, L. 2022. The Interactive Effects of Report Integration and Strategy Communication on Investors' Reactions to Corporate Social Responsibility Measures, 2022 American Accounting Association (AAA) Midwest Region Meeting, St. Louis, Missouri.

- Dong, L. and Y. Wang. 2022. Reputation Repair after a Restatement: The Role of CSR Disclosure. The 26th Annual Ethics Research Symposium, American Accounting Association (AAA), San Diego, California.
- Dong, L. and Y. Wang. 2022. Reputation Repair after a Restatement: The Role of CSR Disclosure. Western Region Meeting, American Accounting Association (AAA), Long Beach, California.
- Dong, L., Wang, L. 2021. The Interactive Effects of Strategy Communications and Information Presentation Formats on Investors' Reactions to Corporate Social Responsibility Measures. 2021 *Advances in Accounting Research Conference*. Albuquerque, New Mexico.
- Dong, L., Wang, L. and Chien, W. 2021. The role of supervisor influence and investor perspective in assessing accounting estimates. American Accounting Association (AAA) Spark: Meeting of the Regions. Online.
- Dong, L. and Y. Wang. 2020. The Effectiveness of CSR Information in Reputation Repair after a Restatement. American Accounting Association (AAA) National Meeting. Online.
- Dong, L. and Y. Wang. 2020. The Effectiveness of CSR Information in Reputation Repair after a Restatement. AAA 2020 PI/GIWB Joint Conference and AAA 2020 Mid-Atlantic Regional Meeting. Online.
- Dong, L. and Wong-On-Wing, B. 2019. Does Causally Linking Nonfinancial Measures Influence Investors' Use of Management's Disclosures of Nonfinancial Information? Accounting Behavior and Organization (ABO) Research Conference. Providence, Rhode Island.
- Dong, L., Wang, L. and Chien, W. 2019. The Joint effect of supervisor influence and investor perspective: Unintended consequences on assessing accounting estimates. American Accounting Association (AAA) National Meeting, San Francisco, CA.
- Dong, L. and Wong-On-Wing, B. 2017. Are investors sensitive to Causal Link and Financial Performance? American Accounting Association (AAA) Western Regional Meeting, San Francisco, CA.
- Wang, L., Dong, L., and Djatej, A. 2016. The interactive effects of employees' horizon preferences and their superior's horizon preferences on their project horizon decisions. Asian-Pacific Conference on International Accounting Issues, Maui, Hawaii.
- Dong, L. and Wong-On-Wing, B. 2016. How Do Causal Link and Financial Performance Jointly Influence Investors' Reliance on Disclosures of Nonfinancial Information? American Accounting Association (AAA) National Meeting, New York, NY.
- Dong, L. & Wang, L. 2015. Auditors' adjustment decisions on accounting estimates: The joint effect of supervisor's preference and investor's perspective. 2015 Northwestern Accounting Research Group (NWARG) Conference, Leavenworth, WA.
- Dong, L., Wong-On-Wing, B., & Lui, G. 2015. Are Investors Influenced by Accounting Presentation Format and Announcement Prominence of Special Items? American Accounting Association (AAA) Western Region Meeting, Coronado, California.
- Dong, L., Wong-On-Wing, B., & Lui, G. 2013. Does a disaggregated earnings forecast enable detection of management's myopic behaviors? Accounting Behavior and Organization (ABO) Research Conference, San Diego, California.

- Dong, L., Wong-On-Wing, B., & Lui, G. 2013. Does a disaggregated earnings forecast enable detection of management's myopic behaviors? American Accounting Association (AAA) National Meeting, Anaheim, CA.
- Dong, L., Wong-On-Wing, B., & Lui, G. 2013. Does a disaggregated earnings forecast enable detection of management's myopic behaviors? American Accounting Association (AAA) Western Region Meeting, San Francisco, CA.
- Dong, L., Wong-On-Wing, B., & Lui, G. 2012. Investors' Reactions to Forecast Disaggregation: The Influence of Forecast Bias. American Accounting Association (AAA) National Meeting, Washington, DC.
- Dong, L., Wong-On-Wing, B., & Lui, G. 2012. Investors' Reactions to Forecast Disaggregation: The Influence of Forecast Bias. American Accounting Association (AAA) Western Region Meeting, Vancouver, Washington.

Presentations of Refereed Articles

- Dong, L. and Y. Wang. 2022. Reputation Repair after a Restatement: The Role of CSR Disclosure. The 26th Annual Ethics Research Symposium, American Accounting Association (AAA), San Diego, California.
- Dong, L. and Y. Wang. 2022. Reputation Repair after a Restatement: The Role of CSR Disclosure. 2022 Western Region Meeting, Long Beach, CA.
- Dong, L., Wang, L. and Chien, W. 2021. The role of supervisor influence and investor perspective in assessing accounting estimates. American Accounting Association (AAA) Spark: Meeting of the Regions. Online.
- Dong, L., Wang, L. and Chien, W. 2019. The Joint effect of supervisor influence and investor perspective: Unintended consequences on assessing accounting estimates. Scheduled for American Accounting Association (AAA) National Meeting, San Francisco, CA.
- Dong, L. and Wong-On-Wing, B. 2017. Are investors sensitive to Causal Link and Financial Performance? American Accounting Association (AAA) Western Regional Meeting, San Francisco, CA.
- Dong, L. and Wong-On-Wing, B. 2016. How Do Causal Link and Financial Performance Jointly Influence Investors' Reliance on Disclosures of Nonfinancial Information? American Accounting Association (AAA) National Meeting, New York, NY.
- Dong, L., Wong-On-Wing, B., & Lui, G. 2015. Are Investors Influenced by Accounting Presentation Format and Announcement Prominence of Special Items? American Accounting Association (AAA) Western Region Meeting, Coronado, California.
- Dong, L., Wong-On-Wing, B., & Lui, G. 2013. Does a disaggregated earnings forecast enable detection of management's myopic behaviors? Accounting Behavior and Organization (ABO) ABO Doctoral Consortium and Research Conference, San Diego, California.
- Dong, L., Wong-On-Wing, B., & Lui, G. 2013. Does a disaggregated earnings forecast enable detection of management's myopic behaviors? American Accounting Association (AAA) National Meeting, Anaheim, California.
- Dong, L., Wong-On-Wing, B., & Lui, G. 2013. Does a disaggregated earnings forecast enable detection of management's myopic behaviors? American Accounting Association (AAA) Western Region Meeting, San Francisco, California.

- Dong, L., Wong-On-Wing, B., & Lui, G. 2012. Investors' Reactions to Forecast Disaggregation: The Influence of Forecast Bias. American Accounting Association (AAA) National Meeting, Washington, DC.
- Dong, L., Wong-On-Wing, B., & Lui, G. 2012. Investors' Reactions to Forecast Disaggregation: The Influence of Forecast Bias. American Accounting Association (AAA) Western Region Meeting, Vancouver, Washington.
- Dong, L., Wong-On-Wing, B., & Lui, G. 2012. Investors' Reactions to Forecast Disaggregation: The Moderating Effect of Forecast Bias. Academic Showcase, Pullman, Washington. Washington State University.
- Dong, L., Wong-On-Wing, B., & Lui, G. 2012. Investors' Reactions to Forecast Disaggregation: The Moderating Effect of Forecast Bias. William R. Wiley Research Exposition, Pullman, Washington. Washington State University.

Editorial Services

- 2022 – present, *Managerial Auditing Journal*. Journal paper reviewer.
- 2022, *Asian Review of Accounting*. Journal paper reviewer (4 papers).
- 2022, American Accounting Association (AAA) National Annual Meeting, San Diego, CA. Conference paper reviewer.
- 2022, *The Journal of Finance and Data Science*. Journal paper reviewer.
- 2022, American Accounting Association (AAA) Western Region Meeting. Conference, Long Beach, CA. Paper reviewer (3 papers) and concurrent session moderator.
- 2022, EBSCO Information Services. Paper reviewer.
- 2021– present, *Asian Review of Accounting*. Editorial board member.
- 2020 – 2022, *International Journal of Services and Standards*. Editorial board member.
- 2021, *Asian Review of Accounting*. Journal paper reviewer (2 papers).
- 2021, *Journal of Applied Accounting Research*. Journal paper reviewer.
- 2021, American Accounting Association (AAA) Spark: Meeting of the regions. Conference paper reviewer (3 papers).
- 2021, EBSCO Information Services. Paper reviewer.
- 2020, *International Journal of Accounting and Information Management*. Journal paper *ad hoc* reviewer.
- 2020, *Advances in Accounting Behavioral Research*. Journal *ad hoc* reviewer (2 papers).
- 2020, American Accounting Association (AAA) Mid-Atlantic Region Meeting. Conference paper reviewer (2 papers).
- 2020, *Journal of Forensic Accounting Research*. Journal paper *ad hoc* reviewer (2 papers).
- 2019 – 2020, Accounting Behavior and Organization (ABO) Research Conference, Providence, RI. Conference paper reviewer.
- 2018 – 2019, American Accounting Association (AAA) National Meeting, San Francisco, CA. Conference paper reviewer (2 papers).
- 2018 – 2019, *Accounting Research Journal*. Journal paper *ad hoc* reviewer.
- 2017 – 2018, *Sustainability Accounting, Management and Policy Journal*. Journal paper *ad hoc* reviewer.

- 2017 – 2018, American Accounting Association (AAA) National Meeting, San Diego, CA. Conference paper reviewer (2 papers).
- 2016 – 2017, American Accounting Association (AAA) Western Region Meeting, San Francisco, CA. Conference paper reviewer (3 papers and 1 abstract) and concurrent session moderator.
- 2015 – 2016, American Accounting Association (AAA) Western Region Meeting, Seattle, Washington. Conference paper reviewer (2 papers).
- 2014 – 2015, American Accounting Association (AAA) National Meeting, Chicago, IL. Conference paper reviewer.
- 2014 – 2015, American Accounting Association (AAA) Western Region Meeting, Coronado, California. Conference paper reviewer (2 papers).
- 2014 – 2015, Accounting Behavior and Organization (ABO) Research Conference, Philadelphia, Pennsylvania. Conference paper reviewer.
- 2013 – 2014, American Accounting Association (AAA) National Meeting. Atlanta, Georgia. Conference paper reviewer.
- 2012 – 2013, American Accounting Association (AAA) National Meeting, Washington, DC. Conference paper reviewer.
- 2012 – 2013, American Accounting Association (AAA) Western Region Meeting, Vancouver, Washington. Conference paper reviewer.
- 2010 – 2011, Ad Hoc reviewer, *Advances in Accounting Behavioral Research*. Journal paper reviewer.

Professional Development

- 2023. How AI, ChatGPT, and Modern Tech Have Disrupted the Landscape of Higher Education. By author and industry expert Nick Mattar. Sponsored by Stukent, Inc. Online.
- 2023. KPMG workshop. New Alteryx Module Curriculum Workshop: Urgent Medical Device, Inc. By Dr. Allen D. Blay, Florida State University and Ashley D. King, University of Tennessee. Participant. Online.
- 2022, How the CPA EXAM BLUEPRINTS may impact your Intermediate Accounting Course. By Amie Dragoo, one of the authors of *Intermediate Accounting*, 3e by Hanlon, Hodder, Nelson, Roulstone and Dragoo. Participant. Online.
- 2022, McGraw Hill Sponsored Webinar - Hear from a Peer: Emerging & Continuing Career Readiness Trends in Accounting. 1.5 CPE hours. Participant. Online.
- 2022, WileyPLUS digital platform online forum, by Wiley. Participant. Online.
- 2022, CARE Conference, organized by founding editors of *Accountability in a Sustainable World Quarterly*. Virtual. Participant. Online.
- 2022, *Accountability in a Sustainable World*. Participant. Online.
- 2022, IN FOCUS: FASB Update for Accounting Educators. By FASB. 2.5 CPE hours. Participant. Online.
- 2022, American Accounting Association (AAA) National Annual Meeting, San Diego, CA. Presenter and discussant.
- 2022, American Accounting Association (AAA) Western Region Meeting. Conference, Long Beach, CA. Presenter and moderator.
- 2022, Teaching a Dedicated Data Analytics Course. By McGraw Hill. Online. Participant.

- 2022, Helps Idaho Understand the Housing Crisis. Presented by Professor Steve Peterson. College of Business and Economics, University of Idaho. Online. Participant.
- 2021, Advances in Accounting Research Conference, Albuquerque, New Mexico. Coauthor of presented paper.
- 2021, American Accounting Association (AAA) Diversity Section Midyear Meeting. Washington D. C. Participant.
- 2021– 2022, Accounting Coding Camp. Online. Participant. Brigham Young University.
- 2021, American Accounting Association (AAA) Spark: Meeting of the Regions. Online. Presenter and discussant.
- 2020, In Focus: FASB Update for Private Companies and Not-for-Profit Organizations. 2.5 CPE hours. Participant. Online.
- 2020, FASB Update for Accounting Educators. Webcast. 2.5 CPE hours.
- 2019, FBI Special Agent speech, Ryan Butler, Gonzaga University, Spokane, Washington. Participant.
- 2018 – 2019, American Accounting Association (AAA) Financial Accounting and Reporting Section Midyear Meeting, Seattle, Washington. Participant.
- 2018– 2019, E. Clair Daniels Symposium (speaker: FASB board member Christine Botosan), Gonzaga University, Spokane, Washington. Participant.
- 2018-2019, KPMG Hot Topics in Accounting and Legislative Tax Update Seminar, Spokane, WA. Participant.
- 2018 – 2019, American Accounting Association (AAA) National Meeting, Washington D. C. Participant.
- 2017 – 2018, Brown Bag Seminar. Structural Equation Modeling I & II (led by Dr. William Martin), College of Business & Public Administration, EWU. Participant.
- 2017 – 2018, KPMG Hot Topics in Accounting and Legislative Tax Update Seminar, Spokane, WA. Participant.
- 2016 – 2017, American Accounting Association (AAA) Western Region Meeting, San Francisco, CA. Presenter and moderator.
- 2016 – 2017, Brown Bag Seminar. Can deep learning approach be virtually cultivated via social learning network? (By Dr. Kelly Xu, Visiting Scholar, Associate Professor of MIS at Kunming University of Science and Technology, China). Participant.
- 2016 – 2017, E. Clair Daniels Symposium (speaker: Laura Stack, MBA, CSP), Spokane, Washington. Participant.
- 2016 – 2017, KPMG Hot Topics in Accounting and Legislative Tax Update Seminar – Spokane, WA. Participant.
- 2016 – 2017, Brown Bag Seminar. Port Management and the Field of Transportation (led by Dr. George Kenyon), College of Business & Public Administration, EWU. Participant.
- 2016 – 2017, Beta Alpha Psi Spring Banquet, EWU, Cheney, WA. Participant.
- 2015 – 2016, Brown Bag Seminar, Teaching Effectiveness (led by Dr. Morris Kalliny), College of Business & Public Administration, Eastern Washington University. Participant.
- 2015 – 2016, WSCPA CPE event. Economic update (speaker: Steve Scranton, Chief Investment Officer and Economist, Washington Trust Bank), Spokane, WA. Participant.

- 2014 – 2015, Brown Bag Seminar, Research Interest Conversation (facilitated by Dr. Abraham Soleimani), College of Business & Public Administration, Eastern Washington University. Participant.
- 2014 – 2015, E. Clair Daniels Symposium (speaker: Peter Fonfara, CPA, Director of Finance for the Seattle Seahawks), Spokane, Washington. Participant.
- 2013 – 2014, Accounting Behavior and Organization (ABO) ABO Doctoral Consortium and Research Conference, San Diego, California. Presenter and participant of concurrent sessions.
- 2013 – 2014, American Accounting Association (AAA) National Meeting, Anaheim, California. Participant.
- 2013 – 2014, American Accounting Association (AAA) Western Region Meeting, San Francisco, California. Presenter and participant of concurrent sessions.
- 2012 – 2013, Accounting Behavior and Organization (ABO) ABO Doctoral Consortium and Research Conference, Atlanta, Georgia. Presenter and participant of concurrent sessions.
- 2012 – 2013, American Accounting Association (AAA) National Meeting, Washington, DC. Presenter, reviewer of three articles and participant of concurrent sessions.
- 2012 – 2013, American Accounting Association (AAA) Western Region Meeting, Vancouver, Washington. Presenter, moderator, discussant, and participant of concurrent sessions.
- 2010 – 2011, Accounting Behavior and Organization (ABO) Research Conference, Seattle, Washington. Participant.

University Services

- 2023, Member, Faculty Fellowship Review Committee (college level, UI)
- 2022, Member, Search Advisory Committee for interim dean of the college (university level, UI)
- 2022, Member, Search Committee for interim department chair of Accounting and MIS (college level, UI)
- 2022, Member, Faculty Fellowship Review Committee (college level, UI)
- 2021 – 2022, Member, Strategic Enrollment Plan (SEP) Initiatives (university level, UI)
- 2021 – present, Member, Research Council (university level, UI)
- 2021 – present, Member, CBE Goal #1: Scholarly and Creativity Committee (college level, UI)
- 2019 – 2021, Member, Goal 4 – Organization, Culture and Climate (college level, UI)
- 2019, Member, Associate Dean Search Committee (college level, EWU)
- 2018 – 2019, Chair, Accounting Faculty Search Committee (department level, EWU)
- 2018 – 2019, Member, Graduate Curriculum Committee (college level, EWU)
- 2017 – 2019, Chair, Accounting Lecturer Search Committee (department level, EWU)
- 2017, Member, Accounting Faculty Search Committee (department level, EWU)
- 2017 – 2018, Member, Research Excellence Committee (college level, EWU)
- 2017 – 2019, Member, Curriculum Restructuring Committee (department level, EWU)
- 2016 – 2018, Committee member, Dean’s Leadership Endowed Scholarship Committee (college level, EWU)

- 2016 – 2019, Member, University Advisory Committee for Chinese Students and Scholars (university level, EWU)
- 2016 – 2018, Member, Faculty Evaluation Task Force (college level, EWU)
- 2014 – 2018, Committee member, Undergraduate Business Curriculum Committee (college level, EWU)

Past Professional Experience

- Assistant Professor of Accounting, College of Business and Economics, University of Idaho (UI), August 2019 – August 2023
- Assistant Professor of Accounting, College of Business & Public Administration, Eastern Washington University, September 2014 – August 2019
- Instructor of Accounting, Washington State University, 2011 – 2014
- Graduate Teaching Assistant, Washington State University, 2008 – 2014
- Executive Assistant to Vice President, Goodyear Dalian Tire Company Limited, China, 2001 – 2003
- Intern, General Electric (GE) Dalian Administrative Management Technology Consulting Co., Ltd, (under GE Capital), 2000 – 2001

Academic Honors and Other Professional Recognitions

- 2021 – 2024: Steele Faculty Excellence Fellowship. Department of Accounting and MIS. University of Idaho.
- 2021: Summer research grants from the Department of Accounting and from the College of Business and Economics. University of Idaho.
- 2020: Summer research grants from the Department of Accounting and from the College of Business and Economics. University of Idaho.
- 2017 – 2018: Grant and Scholarship Excellence Award. Eastern Washington University.
- 2016 – 2017: Outstanding Author Contribution in the 2017 Emerald Literati Network Awards for Excellence for the publication of “Are Investors Influenced by Accounting Presentation Format and Announcement Prominence of Special Items?” in *Advances in Accounting Behavioral Research* 19.
- Summer research award. 2016. College of Business, Eastern Washington University.
- Summer research award. 2015. College of Business, Eastern Washington University.
- 2012 – 2013: Doctoral Consortium Fellow at 2012 ABO Research Conference, Atlanta, Georgia.
- 2011 – 2012: Doctoral Consortium Fellow at AAA/Deloitte/J. Michael Cook Doctoral Consortium, Lake Tahoe, Nevada.
- 2012 – 2013: Travel and Registration Grant from Graduate & Professional Student Association (GPSA), Washington State University.
- 2010 – 2011: Rod and Janet Church Scholarship, College of Business, Washington State University.

Professional Membership

- American Accounting Association, member, 2010 – present
- Washington Society of Certified Public Accountants, member, 2016 – 2019
- Accounting and Finance Association of Australia and New Zealand (AFAANZ), member,

2018 to 2019