

# Strength in numbers

Linda Biek, director of the International Ethics Standards Board for Accountants (IESBA), had always wanted to pursue a doctorate. Her CityU DBA journey allowed her to follow this dream while solving the kinds of real-world challenges she'd encountered over the course of her career to date.

Several factors culminated in Biek's decision to choose the DBA programme. "My intention, after completing my master's many years ago, was to work in auditing for a few years and then return to the classroom to pursue a PhD," she explained. "Life happened and that opportunity never presented itself."

"As I moved up the corporate ladder, I realised that some decisions are based on perceptions that may not be grounded in fact or the reality of the circumstances," she continued. "This motivated me to better understand how we assess the quality of information that we're exposed to daily."

From a macro perspective, the knowledge and skills obtained during her DBA

journey caused a major shift in Biek's perspective on providing value to her employer. Working on her thesis, entitled "A Study of Auditors' Professional Skepticism: Evidence from Examining Different Mindsets on Auditors' Assessment of Complex Accounting Estimates", helped her become more adept at both identifying insufficient professional scepticism in auditors, and more importantly, helping auditors enhance their ability to recognise red flags.

"The CityU DBA programme helped me understand how to evaluate data in an objective manner and use the results to inform my decisions," said Biek. "Strong research, interpretation and communication skills are highly valued in the business arena and CityU's DBA programme refines these skills at the executive level."

In Biek's case, pursuing her CityU DBA when she did came with a bonus. It's not uncommon for children and parents to attend the same university, but few get the chance to do so at the same time.



**Linda Biek, who graduated alongside her undergraduate daughter**

"I started the programme in 2019 and targeted 2023 for completion so that I could graduate with my daughter Liz, who was an undergraduate at CityU," Biek explained. "The best advice I received from a cohort member was to use every assignment as a stepping stone towards the final dissertation. I applied that wisdom and was able to graduate on the same day as my daughter."