

HKU Business School  
University of Hong Kong, Hong Kong

## Alex (Xiong) LI

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### EDUCATION & VISITING

Ph.D.	Accounting, University of Hong Kong	2020 – 2025 (expected)
M.Phil.	Chemistry, Hong Kong University of Science and Technology	2018 – 2020
B.S.	Food Science, Jilin University	2013 – 2017
Visiting Ph.D.	Accounting, Washington University in St. Louis	Nov 2023 – Nov 2024

### RESEARCH INTERESTS

Trade credit market, Financial reporting and regulation, Taxation, Debt contracting, Supply chain  
(Specialize in trade credit research from the perspective of microeconomic contracting and macroeconomic implications)

### JOB MARKET PAPER

**Are Private Firms Disadvantaged vis-à-vis Public Firms in the Trade Credit Market?** solo-author, 2024  
Presentations: Washington University in St. Louis Brown Bag (2024)  
Brief: the paper revises current impression by showing that suppliers clearly favor public firms over private firms in extending trade credit, despite greater importance and higher demand among private firms.

### SELECTED WORKING PAPERS

- Unravelling the Pooling Equilibrium: How the Introduction of ASC 842 Triggers a Reallocation of Trade Credit?** with Travis Chow, Doyeon Kim, and Guochang Zhang  
Preparing for 2<sup>nd</sup> submission to *The Accounting Review*
- Taxes and Non-debt Financing: Evidence from Trade Credit** with Travis Chow  
Preparing for 2<sup>nd</sup> submission to *The Accounting Review*
- Filling the Monitoring Void: Lead Arranger Distraction and Borrower Disclosure** with Wenxuan Fu, Derrald Stice, Christopher Williams
- Proprietary Costs and Supply Chain Collaboration** with Wenzhi Ding, Guoman She, and Guochang Zhang
- CEO Cultural Heritage and Buyer-Supplier Disruption** with Yangyang Chen, and Cuili Qian

### SELECTED WORKING IN PROGRESS

- Aggressive Trade Credit Strategy and Peer Failure in Product Market** solo-author, preliminary draft

### TEACHING

Certificate in Teaching and Learning in Higher Education HKUST (2018), HKU (2021)  
MACC7012: Accounting for Business Valuation and Contracting, Teaching Assistant, Master level, 2023

### SERVICE

RPG Student Representative (Accounting Area), HKU Business School, 2022-2023  
Student Coordinator, HKU Accounting Ph.D. Recruitment Camp, 2022, 2023

## REFERENCES

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Chung Hon-Dak Professor in Accounting  
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