

## **Xi (Novia) Chen**

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### **Academic Appointment**

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University of Houston, C. T. Bauer College of Business

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|---------------------|----------------|
| Associate Professor | 2023 - present |
| Assistant Professor | 2015 - 2023    |

### **Education**

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|---|------|
| Ph.D. Accounting – University of California, Irvine       | 2015 |
| M.S. Accounting – Michigan State University               | 2010 |
| B.S. Business Administration – Renmin University of China | 2008 |

### **Peer-Reviewed Publications**

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- [1] "A tale of two forecasts: An analysis of mandatory and voluntary effective tax rate forecasts" with Sabrina Chi (Texas Tech) and Terry Shevlin (UC Irvine), *The Accounting Review* 2023
- [2] "Taxes in non-GAAP reporting: Evidence of strategic behavior in selecting tax rates applied to exclusions" with Peng-Chia Chiu, Terry Shevlin, and Jiani Wang, *Management Science* 2023
- [3] "The persistence and pricing implications of changes in multinational firms' foreign cash holdings" with Peng-Chia Chiu and Terry Shevlin, *Review of Accounting Studies* 2023
- [4] "Aggressive tax avoiders: U.S. multinationals shifting domestic earnings to zero" with Tiana Lehmer, *The Accounting Review*, 2021.
- [5] "Do analysts matter for tax planning: Evidence from a natural experiment" with Peng-Chia Chiu and Terry Shevlin, *Contemporary Accounting Research*, 2018.

### **Non-Peer-Reviewed Publications**

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- [6] "U.S. worldwide taxation and domestic mergers and acquisitions: A discussion" with Terry Shevlin, *Journal of Accounting and Economics*, 2018.

### **Working Papers**

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- [7] "Analysts' GAAP earnings forecast quality" with Allison Koester (Georgetown)
  - Conditionally accepted at *The Accounting Review*
- [8] "The effects of tax clientele on disclosure: Evidence from the municipal bond market" with Michelle Hutchens (UIUC) and Junwei Xia (Texas A&M)
  - Revising for third round resubmission at *Journal of Accounting and Economics*

- [9] "Income tax over-withholding: Implications for stock investments" with Ben Lourie (UC Irvine), Chenqi Zhu (UC Irvine), and Jungbae Kim (SMU)
- Under second round review at *The Accounting Review*
- [10] "Corporate bond market (in)attention to strategic timing of bad earnings news" with Peng-Chia Chiu (The Chinese University of Hong Kong, Shenzhen), Qin Li (Hong Kong PolyU), and Po-Hsiang Yu (National Chengchi University)
- Under second round review at *Accounting & Finance*
- [11] "The effect of private country-by-country reporting on mergers and acquisitions" with Farzana Afrin (CSU Fullerton), Sabrina Chi (CSU Fullerton), and Anh Persson (UIUC)
- Revising for second round resubmission at *Review of Accounting Studies*

## Teaching

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### University of Houston

|   |                      |
|---|----------------------|
| ACCT8397, Empirical Tax Research (PhD)            | 2025 (scheduled)     |
| ACCT7380, Advanced Corporate Taxation             | 2023, 2024           |
| ACCT7375/4332/5332, Taxation of Business Entities | 2016-2018, 2020-2024 |
| ACCT8398, Independent Study                       | 2020, 2022, 2023     |

### University of California, Irvine (teaching assistant)

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|--|------------------|
| Financial Accounting (MBA), average rating: 3.94/4         | 2012, 2013, 2014 |
| Managerial Accounting (MBA), average rating: 3.96/4        | 2012, 2013, 2014 |
| Managerial Accounting (EMBA), average rating: 3.74/4       | 2013             |
| Individual Taxation (Undergraduate), average rating: 3.8/4 | 2011, 2012       |

## Awards and Honors

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|--|------------|
| Journal of American Taxation Association Best Reviewer Award           | 2025       |
| Department of Accountancy & Taxation Outstanding Research Award        | 2024       |
| Lucile and Leroy Melcher Excellence in Research Award                  | 2023       |
| FARS Excellence in Reviewing Award                                     | 2023       |
| Nominee - Texas Society of CPAs' Outstanding Accounting Educator Award | 2022       |
| Lucile and Leroy Melcher Excellence in Teaching Award                  | 2021       |
| Department of Accountancy & Taxation Teaching Excellence Award         | 2021       |
| Nominee – University of Houston Teaching Excellence Award              | 2021       |
| FARS Excellence in Reviewing Award                                     | 2021       |
| Bauer Research Star Award  | 2021, 2022 |
| Best Ph.D. Paper, AAA Western Region Meeting                           | 2014       |
| Ray Watson Doctoral Fellowship   | 2014       |
| California Society of CPAs Accounting Doctoral Scholarship             | 2014       |
| Outstanding Teaching Award, voted by MBA Class of 2014, UC Irvine      | 2014       |
| AAA Deloitte J. Michael Cook Doctoral Consortium Fellow                | 2014       |
| The Paul Merage School of Business Fellowship, UC Irvine               | 2010-2014  |
| Ernst & Young Fellowship, Michigan State University                    | 2009-2010  |

## Referee Activities

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*The Journal of the American Taxation Association*, Editorial Board member  
*The Accounting Review*, ad hoc reviewer  
*Contemporary Accounting Research*, ad hoc reviewer  
*Review of Accounting Studies*, ad hoc reviewer  
*Review of Financial Studies*, ad hoc reviewer  
*Management Science*, ad hoc reviewer  
*Accounting Horizons*, ad hoc reviewer  
*Journal of Accounting and Public Policy*, ad hoc reviewer  
*Journal of Corporate Finance*, ad hoc reviewer  
*Corporate Governance: An International Review*, ad hoc reviewer  
American Taxation Association (ATA) Midyear Meeting, Reviewer  
Financial Accounting and Reporting Section (FARS) Midyear Meeting, Reviewer  
AAA Western Region Meeting, Reviewer  
AAA Annual Meeting, Reviewer

## Invited Research Presentations and Discussions (P = Presentation, D = Discussant)

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|   |      |
|---|------|
| Baylor University (P)   | 2024 |
| 2024 CEAR-RSI Household Finance Workshop at HEC Montreal (P)  | 2024 |
| Hong Kong Polytechnic University (P)  | 2024 |
| ATA Midyear Meeting (D)   | 2024 |
| Central Texas Tax Symposium at Baylor University (P)  | 2023 |
| University of Iowa (P)  | 2022 |
| European Institute for Advanced Studies in Management (EIASM) Conference on Current Research in Taxation (P, D) | 2021 |
| Lone Star Conference (P)  | 2021 |
| ATA Midyear Meeting (D)   | 2021 |
| National Tax Association (NTA) Annual Conference (P)  | 2019 |
| University of Houston (P)   | 2019 |
| American Accounting Association Annual Meeting (P)  | 2018 |
| University of Houston (P)   | 2018 |
| ATA Midyear Meeting (P)   | 2018 |
| FARS Midyear Meeting (P)  | 2018 |
| ATA Midyear Meeting (P)   | 2017 |
| National Tax Association (NTA) Annual Conference (P)  | 2015 |
| American Accounting Association Annual Meeting (P)  | 2015 |
| University of Houston (P)   | 2015 |
| University of Connecticut (P)   | 2015 |
| Loyola Marymount University (P)   | 2015 |
| The Chinese University of Hong Kong (P)   | 2015 |
| Hong Kong University of Science and Technology (P)  | 2015 |
| Singapore Management University (P)   | 2015 |
| National University of Singapore (P)  | 2015 |
| Haskell & White Corporate Reporting & Governance Conference (P)   | 2014 |

August 2025

|                                      |      |
|--------------------------------------|------|
| AAA Annual Meeting (D)               | 2014 |
| AAA Western Region Meeting (P)       | 2014 |
| University of California, Irvine (P) | 2014 |
| AAA Annual Meeting (D)               | 2013 |

### National Service Activities

|   |            |
|---|------------|
| JATA Conference Committee   | 2023-2024  |
| ATA Research Resources Committee  | 2023-2025  |
| FARS Midyear Meeting Best Paper Award Committee                                   | 2019, 2022 |
| Scientific Committee of the European Accounting Association (EAA) Annual Congress | 2019-2022  |
| ATA/Deloitte Teaching Innovation Award Committee                                  | 2016-2017  |

### University of Houston Service Activities

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|--|------------------|
| Department Faculty Search Committee                    | 2024             |
| Department Strategic Plan Committee                    | 2024             |
| MSACCY Faculty Mentor Program                          | 2017-2023        |
| Master's Curriculum Committee                          | 2021-2024        |
| Taskforce for CPA Evolution Curriculum                 | 2021-2022        |
| Department of Accountancy and Taxation Ph.D. Committee | 2015-2023        |
| Deloitte FanTAXtic Case Competition Faculty Advisor    | 2018, 2023, 2024 |

### Conference Participation

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|---|----------------------------|
| Waterloo   Austin Biennial Global Taxation Symposium                  | 2022, 2024                 |
| AAA Annual Meeting  | 2013-2018, 2022            |
| PwC Accounting and Tax Symposium                                      | 2022                       |
| UIUC Tax Symposium  | 2021                       |
| OSU Tax Research Symposium  | 2021                       |
| KPMG Faculty Symposium  | 2016                       |
| UNC Tax Symposium   | 2016, 2020-2022, 2024      |
| ATA Midyear Meeting   | 2014, 2016-2018, 2020-2024 |
| AAA New Faculty Symposium   | 2016                       |
| FARS Midyear Meeting  | 2013-2015, 2018            |
| E&Y Tax Educators Symposium   | 2015                       |
| Bauer Accounting Research Symposium, University of Houston            | 2015-2022                  |
| UT Austin/University of Waterloo Tax Symposium                        | 2014                       |
| KPMG/ATA Tax Doctoral Consortium                                      | 2014                       |
| Financial Accounting and Reporting Section (FARS) Doctoral Consortium | 2013, 2014                 |

### Other Experiences

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| Volunteer Income Tax Assistance Program (VITA) | 2009 |
| Ernst & Young, <i>Auditing Intern</i>          | 2007 |