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EDUCATION

University of Iowa, Ph.D., July 1998.
University of British Columbia, M.B.A., December 1986.
Shanghai Jiao Tong University, B.Sc., July 1983.

EMPLOYMENT

University of Kentucky
2023 – Present Chellgren Associate Professor – Von Allmen School of Accountancy

2009 – 2023 Associate Professor – Von Allmen School of Accountancy

Syracuse University
2007 – 2009 Assistant Professor – Joseph I. Lubin School of Accounting

University of Illinois at Urbana-Champaign
2001 – 2007 Assistant Professor – Department of Accountancy

University of Arizona
1998 – 2001 Assistant Professor – Department of Accounting

PUBLICATIONS

“Mandatory Disclosures and Opportunism: Evidence from Repurchases” (with B. Bratten, M. Huang and N. T. Jenkins). *Journal of Accounting and Economics*. Forthcoming.

“Does audit partners’ co-signing experience improve audit quality?” (with W. Chi, A. Xie, and C. Yu). *Review of Quantitative Finance and Accounting*. Forthcoming.

“Do Dividends Mitigate Bad News Hoarding, Overinvestment, and Stock Price Crash Risk?” (with J.-B. Kim and L. Luo). *Accounting & Finance* (2024), 3999-4038.

“Corporate Tax Avoidance and Firm Value: Does Qualitative Disclosure in the Income Tax Footnote Matter?” (with L. Luo, S. Ma, and T. Omer). *Review of Accounting Studies* (2024), 2927-2970.

“Independent Director Attention and the Cost of Equity Capital” (with H. Huang, C. Wang, and J. Zhou). *Journal of Business Finance and Accounting* 48 (2021), 1468-1493.

“Does Mandatory Retrospective Hedge Effectiveness Assessment under ASC 815 Provide Risk-Relevant Information?” (with Z. Chen, A. Z. Liu, and G. S. Seow). *Accounting Horizons* 34 (2020), 61-85.

“The Determinants of Accounting Comparability around the World” (with J. Ross and L. Shi). *Asian Review of Accounting* 28 (2020), 69-88.

“Customer Concentration, Institutions, and Corporate Bond Contracts” (with C. Liu and Z. Xiao). *International Journal of Finance and Economics* 25 (2020), 90-119.

“Text Data Sources in Archival Accounting Research: Insights and Strategies for Accounting Systems’ Scholars” (with M. Zhang and D. Stone). *Journal of Information Systems* 33 (2019), 145-180.

“Does Benchmark-Beating Detect Earnings Management? Evidence from Accounting Irregularities” (with D. Harris and L. Shi). *Advances in Accounting* 41 (2018), 25-45.

“The Effects of Audit Partner Pre-Client and Client-Specific Experience on Audit Quality and Perceptions of Audit Quality” (with W. Chi, L. Myers, and T. Omer). *Review of Accounting Studies* 22 (2017), 361-391.

“Customer Concentration and Corporate Tax Avoidance” (with H. Huang, G. Lobo, and C. Wang). *Journal of Banking and Finance* 72 (2016), 184-200.

“A Quantile Regression Analysis on Corporate Governance and the Cost of Bank Loans: A Research Note” (with W. Chi and H. Huang). *Review of Accounting and Finance* 14 (2015), 2-19.

“Does an Auditor’s Within-Industry Market Share Still Capture Auditor Industry Expertise in a Mandatory Audit Partner Rotation Regime?” (with W. Chi and H. Liao), *Journal of Modern Accounting and Auditing* 10 (2014), 80-96.

“The Market Mispricing of Special Items and Accruals: One Anomaly or Two?” (with T. J. Atwood), *Review of Accounting and Finance* 9 (2010), 156-179.

“Institutional Investors, Financial Health, and Equity Valuation” (with D. Dhaliwal and O. Li), *Asia-Pacific Journal of Accounting and Economics* 17 (2010), 151-173.

“Regulation Fair Disclosure and the Cost of Equity Capital” (with Z. Chen and D. Dhaliwal), *Review of Accounting Studies* 15 (2010), 106-144.

“Mandatory Audit-Partner Rotation, Audit Quality and Market Perception: Evidence from Taiwan” (with W. Chi, H. Huang, and Y. Liao), *Contemporary Accounting Research* 26 (June 2009), 359-391.

“The Association between Management Earnings Forecast Errors and Accruals” (with G. Gong and L. Li), *The Accounting Review* 84 (March 2009), 497-530.

“What Drives the Increased Informativeness of Earnings Announcements Over Time?” (with D. Collins and O. Li), *Review of Accounting Studies* 14 (March 2009), 1-30.

“The Mispricing of Abnormal Accruals,” *The Accounting Review* 76 (July 2001), 357-373.

“Equity Valuation and Negative Earnings: The Role of Book Value of Equity” (D. Collins and M. Pincus), *The Accounting Review* 74 (January 1999), 29-61.

WORKING PAPERS

“Constituency Statutes and Corporate Disclosure of Major Customer Identities” (J. Ju and J. Tucker).

“Dare to Say No? Externalities of Employee Employment Protection on Financial Misreporting” (with J. Ju and C. Li).

“Asymmetric Cost Behavior and Corporate Environmental Commitments” (with C. Chen, J. Ju and D. Yang)

“The Timeliness of Misstatement Discovery: An Audit Partner Level Analysis” (with W. Chi, C. Pan, and A. Xie).

“CEO Endowed Trait and Financial Reporting Conservatism: Evidence from Pilot CEOs” (X. Fang, L. Luo, and J. Pittman).

“Do Earnings Conference Calls Mitigate Lazy Prices?” (with D. Stone and M. Zhang).

“Do Corporate Whistleblower Laws Affect Bank Loan Contracting?” (with G. Lobo, M. Ma, and K. Sun).

EDITORIAL SERVICE

Associate Editor – Asia-Pacific Journal of Accounting and Economics.