

**Nina Xu**

**Address**

University of Connecticut  
2100 Hillside Road, Storrs, CT 06269

**Contact Information**

Email: nina.xu@uconn.edu  
Phone: (860) 486-8790

**Academic and Professional Work Experience**

---

<b>Assistant Professor</b> University of Connecticut, Storrs, CT	August 2019-Present
<b>Regional Controller</b> <b>Senior Accountant</b> Cameron International – Schlumberger, Houston, TX	December 2013-June 2015 January 2013-December 2013
<b>Financial Analyst</b> TDK Corporation, Shawnee, OK	February 2009-December 2012

**Education and Professional Certification**

---

<b>Ph.D. in Business Administration-Accounting</b> Texas A&M University, College Station, TX	August 2019
<b>Master of Accountancy</b> University of Oklahoma, Norman, OK	December 2008
<b>Certified Public Accountants</b> (Licensed in the State of Oklahoma, 16820) <b>Certified Management Accountant</b> (Certificate 38646)	

**Research**

---

**Interests:** The role of regulation, auditing, and information processing costs in shaping investor protection and market efficiency

**Publications:**

“Tick Size and Financial Reporting Quality in Small-Cap Firms: Evidence from a Natural Experiment” with Anwer Ahmed and Yiwen Li. 2020. *Journal of Accounting Research* 58(4), 869-914.

“Information Coordination: Does Preannouncement Media Coverage Improve Earnings Expectations?” solo-authored. 2023. *Contemporary Accounting Research* 40(2), 1136-1175.

“An Empirical Analysis of the Effects of the Dodd-Frank Act on Determinants of Credit Ratings” with Anwer Ahmed, and Dechun Wang. 2024. *Journal of Business Finance & Accounting* 51(1-2), 363-397.

“The consequences of reputation-damaging events for Big 4 auditors: Evidence from 110 cases with media coverage between 2007 and 2019” with Matt Ege, and Dechun Wang. 2025. *Review of Accounting Studies* 30, 1-56.

“SEC Scrutiny and Corporate Risk Taking” with Dave Weber, and Kangkang Zhang. 2025. *Journal of Accounting and Economics* 101855.

“The Rise of Machines: Algorithm Trading and Stock Price Crash Risk” with Anwer Ahmed, Yiwen Li, and Andrew McMartin. *Journal of Accounting, Auditing, and Finance*, forthcoming.

“Ex Ante Litigation Risk and Audit Firm Employee Turnover” with William Docimo. *The Accounting Review*, forthcoming

### **Working Papers:**

“Auditor Responses to Regulatory Risk: Evidence from SEC Investigations” with Wei Zhang

- Revising for 2<sup>nd</sup> round at the *Accounting, Organizations and Society*
- Presented at 2023 Audit Midyear Meeting; 2022 International Symposium on Audit Research; 2022 AAA Annual Meeting; University of Connecticut
- Best Archival Paper Award at the 2023 AAA Audit Midyear Conference

“Professional Skepticism and Newswire Summaries of Earnings Announcements” with Jeremiah Green, and Pengkai Lin

- Revising for 2<sup>nd</sup> round at *Contemporary Accounting Research*
- Presented at University of Miami; University of California, Irvine; University of Tulane

“Common Auditors and Within-relationship Information-Processing Costs: Evidence from Supply Chain Relationships” with Young Hoon Kim, and Bo Ren

- Revising for 2<sup>nd</sup> round at *European Accounting Review*
- Presented at 2023 Audit Midyear Meeting; University of Connecticut

“Informative and Uninformative Critical Audit Matters: Evidence from Large Language Models” with Matt Ege, and Feng Guo

- Presented at Iowa State University; 2025 Audit Midyear Meeting; 2025 FARS Midyear Conference; 2025 Bretton Woods Accounting and Finance Ski Conference; 2025 New England Accounting Research Symposium; University of North Carolina Greensboro; Nanyang Technological University, National University of Singapore, University of Kansas

“The Flight of Human Capital: Audit Firm M&As and Employee Turnover” with Feng Guo, Nathan Newton, and Ziyu Wang

- Presented at Inaugural UConn Accounting Alumni Conference; Iowa State University; 2026 International Accounting Section Midyear Meeting (scheduled); 2026 Audit Midyear Meeting (scheduled); 2026 FARS Midyear Conference (scheduled)

“PCAOB Inspection Findings and Audit Employee Retention” with William Docimo

- Presented at University of Arkansas; 2026 Audit Midyear Meeting (scheduled)

“SEC Oversight of Private Equity and Hedge Funds” with Owen Davidson, Paul Mason, and Steven Utke

- Presented at CUNY—Baruch College; University of Colorado Denver; 2025 Institute for Private Capital (IPC) Spring Research Symposium; 2025 Haskayne and Fox Accounting Conference

“SEC Investigation and CEO Compensation” with Guojin Gong, Arienne Rhodes, and Xiao Yu

- Presented at University of Connecticut; 2024 AAA Annual Meeting

## Research Services

---

- **Editorial Board:** Advances in Accounting
- **Ad-Hoc Reviewer**
  - **Journals:** The Accounting Review, Management Science, Contemporary Accounting Research, Auditing: A Journal of Practice & Theory, Journal of Business Finance & Accounting, Journal of Accounting and Public Policy, Accounting Horizon, Advances in Accounting, Journal of Management Accounting Research
  - **Conferences:** AAA Annual Meeting, FARS Midyear Meeting, Audit Midyear Meeting, Hawai'i Accounting Research Conference

## Teaching

---

- Intermediate Accounting 1, University of Connecticut
- Ph.D. Seminar in Auditing Research, University of Connecticut
- Introduction to Financial Accounting, Texas A&M University

## Invited Workshop Presentations

---

CUNY—Baruch College	2025
Virginia Tech Ph.D. seminar guest speaker	2025
University of Illinois Chicago	2024
University of Connecticut School of Business workshop series	2024
University of Connecticut	2022
University of Miami	2021
University of Connecticut	2021
University of Connecticut	2020
Colorado State University	2019
University of Kentucky	2019
University of Oklahoma	2019
University of Connecticut	2019
University of Florida	2019
University of Texas – Arlington	2018
Texas A&M University	2018
Texas A&M University	2017

## Conference Presentations and Discussions

---

Inaugural UConn Accounting Alumni Conference (presenter)	2025
Haskayne and Fox Accounting Conference (presenter and discussant)	2025
New England Accounting Research Symposium (presenter)	2025
AAA FARS Midyear Meeting (presenter and discussant)	2025
AAA Audit Section Midyear Meeting (presenter)	2025
AAA Annual Meeting (discussant)	2024
AAA FARS Midyear Meeting (discussant)	2023
AAA Audit Section Midyear Meeting (presenter)	2023
International Symposium on Audit Research (presenter)	2022
Hawai'i Accounting Research Conference (presenter and discussant)	2022
AAA FARS Midyear Meeting (presenter and discussant)	2021
Convergence of Financial and Managerial Accounting Research (presenter)	2019

AAA Audit Section Midyear Meeting (presenter)	2019
AAA Miami Rookie Camp (presenter)	2018
AAA Annual Meeting (presenter and discussant)	2018
Lone Star Accounting Research Conference (presenter)	2017

### Other Conference Participation

---

Yale SOM Summer Accounting Conference	2022, 2023, 2024, 2025
Review of Accounting Studies Conference	2022, 2023
Contemporary Accounting Research Conference	2020, 2023
TAMU Accounting Conference	2023, 2025
AAA New Faculty Consortium	2020

### Services

---

Accounting Department Undergraduate Curriculum Committee	2024-2025
Accounting Department Scholarship Committee	2022-2024
Panelist for Introduction to Accounting Profession (ACCT 3005)	Fall 2021
Accounting Department Grade Distribution Committee	2019-2021
Faculty mentor for the PwC Case Competition (1 <sup>st</sup> place prize)	Fall 2019

#### Dissertation Committee Member

- Kangkang Zhang (expected graduation 2025)

#### Committee Member for Second Summer Paper

- Kangkang Zhang (2022)
- Ren Bo (2021)

#### Advisor for First Summer Paper

- Kangkang Zhang (2021)
- Ren Bo (2020)

#### Advisor for Undergraduate Honors Thesis

- Nick Laudati (2021)

### Honors, Awards, and Membership

---

UConn Scholarship Facilitation Fund Award, 2024  
 UConn School of Business Best Paper Award, 2023  
 Audit Midyear Meeting Best Paper Award, 2023  
 FARS Excellence in Reviewing Award, 2020  
 FARS Outstanding Discussion Award, 2020  
 Texas A&M University Dean's Award for Outstanding Research by a Doctoral Student, 2019  
 Texas A&M University Doctoral Graduate Merit Fellowship, 2015-2019  
 Texas A&M Department of Accounting Fellowship, 2015-2019  
 Texas A&M Mays Ph.D. Enhancement Fellowship, 2015-2019  
 AICPA member, 2009-2015