

Nina Xu

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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

Assistant Professor

University of Connecticut, Storrs, CT
(COVID extension in 2019-2020, maternity leave in 2021-2022)

August 2019-present

Regional Controller

Senior Accountant
Cameron International – Schlumberger, Houston, TX

December 2013-June 2015
January 2013-December 2013

Financial Analyst

TDK Corporation, Shawnee, OK

February 2009-December 2012

Education and Professional Certification

Ph.D. in Business Administration-Accounting

Texas A&M University, College Station, TX

August 2019

Master of Accountancy

University of Oklahoma, Norman, OK

December 2008

Certified Public Accountant (Licensed in the State of Oklahoma, 16820)

Certified Management Accountant (Certificate 38646)

Research

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

Publications:

- 1) “Ex Ante Litigation Risk and Audit Firm Hiring and Retention” with William Docimo. 2026. *The Accounting Review* 101(2): 145-177. <https://doi.org/10.2308/TAR-2024-0662>
- 2) “SEC Scrutiny and Corporate Risk-Taking” with Dave Weber and Kangkang Zhang. 2026. *Journal of Accounting and Economics* 81(3): 101855. <https://doi.org/10.1016/j.jacceco.2025.101855>

- 3) “The Rise of Machines: Algorithmic Trading and Stock Price Crash Risk” with Anwer Ahmed, Yiwen Li, and Andrew McMartin. 2025. *Journal of Accounting, Auditing, and Finance*. <https://doi.org/10.1177/0148558X251394477>
- 4) “The Consequences of Reputation-damaging Events for Big Four Auditors: Evidence from 110 Cases with Media Coverage between 2007 and 2019” with Matt Ege and Dechun Wang. 2025. *Review of Accounting Studies* 30: 2015-2070. <https://doi.org/10.1007/s11142-024-09865-1>
- 5) “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. <https://doi.org/10.1111/jbfa.12695>
- 6) “Information Coordination: Does Preannouncement Media Coverage Improve Earnings Expectations?” solo authored. 2023. *Contemporary Accounting Research* 40(2): 1136-1175. <https://doi.org/10.1111/1911-3846.12827>
 - Winner of the 2023 UConn School of Business Best Paper Award
- 7) “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. <https://doi.org/10.1111/1475-679X.12331>

Working Papers:

- 1) “Auditor Responses to SEC Investigations” with Wei Zhang
 - Revising for resubmission at *Accounting, Organizations and Society*
 - Presented at 2023 AAA 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 Meeting
- 2) “Informative and Uninformative Critical Audit Matters: Evidence from Large Language Models” with Matt Ege and Feng Guo
 - Revising for resubmission at *The Accounting Review*
 - Presented at Iowa State University; 2025 AAA Audit Midyear Meeting; 2025 AAA FARS Midyear Meeting; 2025 Bretton Woods Accounting and Finance Ski Conference; 2025 New England Accounting Research Symposium; Nanyang Technological University; National University of Singapore; University of Kansas
- 3) “Professional Skepticism and Newswire Summaries of Earnings Announcements” with Jeremiah Green and Pengkai Lin
 - Revising for resubmission at *Contemporary Accounting Research*
 - Presented at University of Miami; University of California, Irvine; Tulane University
- 4) “Common Auditors and Within-relationship Information-Processing Costs: Evidence from Supply Chain Relationships” with Young Hoon Kim and Bo Ren
 - Revising for resubmission at *European Accounting Review*

- Presented at 2023 AAA Audit Midyear Meeting; University of Connecticut
- 5) “The Flight of Human Capital: Audit Firm M&As and Employee Turnover” with Feng Guo, Nathan Newton, and Ziyu Wang
 - Presented at the University of Arkansas; Florida Atlantic University; Iowa State University; Inaugural UConn Accounting Alumni Conference; 2026 International Accounting Section Midyear Meeting; 2026 AAA Audit Midyear Meeting; 2026 AAA FARS Midyear Meeting
 - 6) “Real Effects of PCAOB Inspections: Evidence from Audit Employee Turnover” with William Docimo
 - Presented at University of Arkansas; 2026 AAA Audit Midyear Meeting; 2026 New England Accounting Research Symposium; 2026 Deloitte/KU Auditing Symposium; 2026 International Symposium on Audit Research (scheduled)
 - 7) “Interoffice Auditor Transfers and Knowledge Sharing: Evidence from Financial Reporting Comparability” with Feng Guo and Dechun Wang
 - Presented at 2026 Deloitte/KU Auditing Symposium
 - 8) “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 Research Symposium; 2025 Haskayne and Fox Accounting Conference; 2026 Eastern Finance Association Annual Meeting
 - 9) “Adverse Internal Control Opinions and Audit Office Employee Turnover” with Matt Ege
 - Presented at Texas A&M University; KU Leuven (scheduled)

Media Cites:

- The Dig cited “*The Consequences of Reputation-damaging Events for Big Four Auditors: Evidence from 110 Cases with Media Coverage between 2007 and 2019*” in December 2024 <https://thedig.substack.com/p/wrapping-paper-covering-some-year>
- Columbia Law School Blue Sky Blog cited “*SEC Scrutiny and Corporate Risk-Taking*” in January 2026 <https://clsbluesky.law.columbia.edu/2026/01/05/when-the-sec-watches-more-closely-do-companies-take-fewer-risks/>
- National Affairs cited “*SEC Scrutiny and Corporate Risk-Taking*” in January 2026 <https://www.nationalaffairs.com/blog/detail/findings-a-daily-roundup/incorporating-wisdom>
- Gies Business News cited “*SEC Scrutiny and Corporate Risk-Taking*” in February 2026 <https://giesbusiness.illinois.edu/news/2026/02/18/study--sec-reorganization--scrutiny-may-reduce-corporate-risk-taking>

Research Service

- **Editorial Board:** Advances in Accounting

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

Teaching

Course Instructor:

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|---|-------------------|
| • Intermediate Accounting 1, University of Connecticut | Fall 2019-present |
| • Ph.D. Seminar in Auditing Research, University of Connecticut | Spring 2025 |
| • Introduction to Financial Accounting, Texas A&M University | Spring 2017 |

Guest Speaker:

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| • Virginia Tech Ph.D. seminar | Spring 2025 |
| • The University of Illinois Urbana-Champaign Ph.D. seminar | Spring 2026 |
| • University of Connecticut Panelist for Introduction to Accounting Profession | Fall 2021 |

Invited Workshop Presentations

Arizona State University (scheduled)	2027
George Mason University	2026
CUNY-Baruch College	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

AAA Audit Midyear Meeting (presenter)	2026
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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 Midyear Meeting (presenter)	2025
AAA Annual Meeting (discussant)	2024
AAA FARS Midyear Meeting (discussant)	2023
AAA Audit 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 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

Department and University Service

UConn Accounting Department Workshop Coordinator	2025-present
Accounting Department Undergraduate Curriculum Committee	2024-2025
Accounting Department Scholarship Committee	2022-2024
Accounting Department Grade Distribution Committee	2019-2021
Faculty mentor for the PwC Case Competition (1 st place prize)	Fall 2019

Dissertation Committee Member

- Kangkang Zhang (2025 graduation, Initial Placement – University of Illinois Urbana-Champaign)

Committee Member for Second Year Summer Paper

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

Advisor for First Year Summer Paper

- Li Zhou (2026)
- Kangkang Zhang (2021)
- Bo Ren (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
AAA Audit Midyear Meeting Best Archival Paper Award, 2023
AAA FARS Excellence in Reviewing Award, 2020
AAA FARS Outstanding Discussion Award, 2020
Texas A&M University Dean's Award for Outstanding Research, 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
American Accounting Association member, 2016-present
AICPA member, 2009-2015