

Xi (Novia) Chen

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Academic Appointment

University of Houston, C. T. Bauer College of Business – Assistant Professor 2015 - present

Education

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

- [1] “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* forthcoming
- [2] “The persistence and pricing implications of changes in multinational firms’ foreign cash holdings” with Peng-Chia Chiu and Terry Shevlin, *Review of Accounting Studies* forthcoming
- [3] “Aggressive tax avoiders: U.S. multinationals shifting domestic earnings to zero” with Tiana Lehmer, *The Accounting Review*, 2021.
- [4] “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

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

Working Papers

- [6] “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)
- Conditionally accepted, *The Accounting Review*
- [7] “Analysts’ GAAP earnings forecast quality” with Allison Koester (Georgetown)
- Revising for second round review at *The Accounting Review*
- [8] “Mind the gap: Determinants and implications of the difference between tax expense and tax paid” with Allison Koester (Georgetown) and Terry Shevlin (UC Irvine)

[9] “Repatriation taxes and the value of cash holdings”

[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)

Teaching

University of Houston

ACCT8398, Independent Study	Fall 2022
ACCT7375/4332/5332, Corporate Taxation (average rating: 4.64/5)	Spring 2022
ACCT7375/4332/5332, Corporate Taxation (average rating: 4.87/5)	Summer 2021
ACCT7375/4332/5332, Corporate Taxation (average rating: 4.87/5)	Spring 2021
ACCT7375/4332/5332, Corporate Taxation (average rating: 4.88/5)	Spring 2020
ACCT8398, Independent Study	Spring 2020
ACCT7375/4332/5332, Corporate Taxation (average rating: 4.70/5)	Spring 2018
ACCT7375/4332/5332, Corporate Taxation (average rating: 4.67/5)	Spring 2017
ACCT7375/4332/5332, Corporate Taxation (average rating: 4.66/5)	Spring 2016

University of California, Irvine (*teaching assistant*)

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

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

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

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

Referee Activities

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

National Service Activities

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

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

Conference Participation

Waterloo Austin Biennial Global Taxation Symposium	2022
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
ATA Midyear Meeting	2014, 2016-2018, 2020
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

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