

Xi (Novia) Chen

University of Houston
C. T. Bauer College of Business
Department of Accountancy & Taxation, MH 380F

xchen@bauer.uh.edu
Cell: (517) 420-8930
Office: (713) 743-0558

Academic Appointment

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

Associate Professor	2023 - present
Assistant Professor	2015 - 2023

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] “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

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

Working Papers

- [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

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*)

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

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

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)

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

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

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

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

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