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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
2009 – Present 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

“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.
- “Do Audit Partners’ Market Shares in an Industry Still Capture Audit Partner Industry Expertise in a Mandatory Audit Partner Rotation Regime? Evidence from the Banking Industry in Taiwan” (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.

EDITORIAL SERVICE

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