

Xi Ai, Ph.D., CPA

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School of Accountancy, Room 246
Harry Frazier Hall, University of Louisville
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Academic Experience

University of Louisville, Louisville, KY

- Assistant Professor of Accounting, *2021-present*

Education and Professional Certification

University of Tennessee, Knoxville, TN

- Ph.D. in Business Administration (Accounting), *2021*
- Dissertation Committee: Linda A. Myers (Chair), Lauren M. Cunningham, Larry Fauver, James N. Myers

University of Arkansas, Fayetteville, AR

- Master of Accountancy, *2014*
- Bachelor of Science in Business Administration (Accounting), Summa cum laude, *2014*

Certified Public Accountant, Arkansas 2015-Present

Research and Teaching Interests

Research

- Auditing, financial reporting quality, international accounting, M&As

Teaching

- Auditing, financial reporting (all levels)

Working Papers

“Auditors’ Application of Professional Judgment: Evidence from M&A-related Critical Audit Matters”

“How Can Small International Accounting Firms Improve Audit Quality? The Role of Accounting Associations and Networks” with Lauren M. Cunningham, Xiao Li, and Linda A. Myers

“Common Auditors in Mergers and Acquisitions: The Impact on Post-Acquisition Financial Reporting Quality” with Andrew J. Doucet, Linda A. Myers, and Roy Schmardebeck

Work in Progress

“SEC Tic Size Pilot Program and M&As”

“Reclassification and Revision of Audit Fees”

Conference Presentations and Attendance

- 2021 EAA Annual Symposium – Presenter
The 8th International Conference of JIAR – Moderator
AAA Auditing Section Midyear Meeting – Discussant
AAA International Accounting Section Midyear Meeting - Moderator
- 2020 EIASM Workshop on Audit Quality – Presenter
AAA Annual Meeting – Discussant and Moderator
Tennessee Alumni Research Symposium – Presenter
AAA Auditing Section Midyear Meeting – Presenter
AAA International Accounting Section Midyear Meeting – Presenter and Moderator
Australian Summer Accounting Research Conference – Co-author Presentation Cancelled
- 2019 AAA Annual Meeting – Co-author Presentation
International Symposium on Auditing Research – Presenter
AAA Auditing Section Midyear Meeting – Presenter
AAA International Accounting Section Midyear Meeting – Discussant

Teaching

University of Louisville, Louisville, KY

- ACCT 430 Auditing Theory and Practice (In-person Class), Fall 2021

University of Tennessee, Knoxville, TN

- ACCT 411 Introduction to Auditing (Online Synchronous Class), Summer 2020
(Instructor Rating: 4.75/5.00)
- ACCT 200 Foundations of Accounting (Guest Lecturer of In-person Class), Fall 2019

Service

Journal Reviews

- *Accounting Horizons*, 2019
- *Asian Review of Accounting*, 2020
- *Auditing: A Journal of Practice & Theory*, 2019-2021
- *Contemporary Accounting Research*, 2021
- *Journal of Accounting, Auditing and Finance*, 2020
- *Journal of International Accounting Research*, 2020, 2021

Conference Reviews

- AAA Annual Meeting, 2019-2021
- AAA Auditing Section Midyear Meeting, 2019-2021
- AAA International Accounting Section Midyear Meeting, 2019-2021

Work Experience

University of Tennessee, Knoxville, TN

- Research Assistant (Lauren M. Cunningham, Linda A. Myers, and Kathleen Schuchard), *2017-2021*

Tyson Foods, Inc., Springdale, AR

- Finance/Costing Accountant, *2015-2017*
- Accountant – International Financial Reporting, *2014-2015*
- Intern – International Accounting, *2012-2014*

Honors and Awards

Outstanding Review for the Joint AAA IAS/IAAER Midyear Meeting, *2021*

AAA International Accounting Section Excellence in Reviewing, *2020*

PhD Student Award for Research Excellence, Department of Accounting and Information Management, University of Tennessee, *2020*

AAA International Accounting Section Ph.D. Student Travel Grant, *2020*

AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium participant, *2019*

Junior PhD Student Award for Research Excellence, Department of Accounting and Information Management, University of Tennessee, *2019*

Tennessee Fellowship for Graduate Excellence, University of Tennessee, *2017-present*

First Rank Senior Scholar, University of Arkansas, *2014*