

# **Xi Ai, Ph.D., CPA**

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School of Accountancy, Room 246  
Harry Frazier Hall, University of Louisville  
Louisville, KY 40208

## **Academic Experience**

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### **University of Louisville, Louisville, KY**

- Assistant Professor of Accounting, *2021-present*

## **Education and Professional Certification**

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### **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, Summa cum laude, *2014*
  - Major: Accounting
  - Minors: Finance and Sports Management

**Certified Public Accountant, Arkansas** *2015-Present*

## **Working Papers**

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

- Revising for resubmission to *Contemporary Accounting Research*

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

- Revising for resubmission to *Auditing: A Journal of Practice and Theory*

“The value of auditor verification during the COVID-19 pandemic” with Chenxi Lin and Nathan Newton

- Revising for resubmission to *Auditing: A Journal of Practice and Theory*

“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

- Under review at *Management Science*

“Does target setting improve value creation? Evidence from private firms internationally” with Han Sun and Man Wang

- Preparing for journal submission

## Work in Progress

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“Same-day acquisitions” with Jason Ashby

“Target characteristics and management incentive alignment” with Han Sun

## Conference Presentations and Attendance

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\* Indicates presenter, # Indicates discussant, ^ Indicates moderator

- 2022 AAA Audit Educator’s Bootcamp  
Tennessee Accounting Research Symposium  
AAA Auditing Section Midyear Meeting\*  
AAA International Accounting Section Midyear Meeting\* #
- 2021 CAR Conference  
Tennessee Accounting Research Symposium  
EAA Annual Symposium\*  
The 8th International Conference of JIAR^  
AAA Auditing Section Midyear Meeting#  
AAA International Accounting Section Midyear Meeting^
- 2020 Miami Rookie Camp\*  
CAR Doctoral Consortium and Conference  
JIAR Doctoral Consortium and Conference  
EIASM Workshop on Audit Quality  
AAA Annual Meeting#^  
Tennessee Accounting Research Symposium\*  
AAA Auditing Section Midyear Meeting\*  
AAA International Accounting Section Midyear Meeting\* ^  
Australian Summer Accounting Research Conference
- 2019 AAA Annual Meeting  
Deloitte Foundation/ J. Cook Doctoral Consortium  
International Symposium on Auditing Research\*  
AAA Auditing Section Midyear Meeting\*  
AAA International Accounting Section Midyear Meeting#
- 2018 Tennessee Accounting Research Symposium
- 2017 Tennessee Accounting Research Symposium  
Southeast Summer Accounting Conference

## Teaching

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### University of Louisville, Louisville, KY

- ACCT 430 Auditing Theory and Practice (In-person Class), *Fall 2021, Spring 2022*
  - Average Instructor Rating (4.44 out of 5)
- ACCT 430 Auditing Theory and Practice (Online Asynchronous Class), *Spring 2022*
  - Average Instructor Rating (4.31 out of 5)

### University of Tennessee, Knoxville, TN

- ACCT 411 Introduction to Auditing (Online Synchronous Class), *Summer 2020*
  - Average Instructor Rating (4.75 out of 5)
- ACCT 200 Foundations of Accounting (Guest Lecturer of In-person Class), *Fall 2019*

## Service

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### Journal Reviews

- *Accounting Horizons*
- *Asian Review of Accounting*
- *Auditing: A Journal of Practice and Theory*
- *British Accounting Review*
- *Contemporary Accounting Research*
- *International Journal of Auditing*
- *Journal of Accounting, Auditing and Finance*
- *Journal of International Accounting Research*

### Conference Reviews

- AAA Annual Meeting
- AAA Auditing Section Midyear Meeting
- AAA International Accounting Section Midyear Meeting

## Work Experience

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### 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

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Best Reviewer of Journal of International Accounting Research, *2022*

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*

### **Academic and Professional Affiliations**

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American Accounting Association

American Institute of Certified Public Accountants

Kentucky Society of Certified Public Accountants