

## Xin Dai

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### ACADEMIC APPOINTMENT

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**Drexel University**  
Assistant Professor of Accounting

Philadelphia, Sep 2014 - present

### EDUCATION

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**University of Minnesota**  
Ph.D. in Business Administration (Accounting)

Minneapolis, 2014

**University of Hong Kong**  
B.B.A. in Accounting and Finance

Hong Kong, 2008

### RESEARCH INTERESTS

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Financial Accounting, Management Accounting, Tax Avoidance, Labor Economics, Corporate Social Responsibility.

### PUBLICATIONS/ACCEPTED FOR PUBLICATIONS

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4. "Organized Labor Effects on SG&A Cost Behavior" (with Hsihui Chang, Eric Lohwasser and Yue Qiu), *Contemporary Accounting Research*, forthcoming.
3. "Corporate Social Performance and Managerial Labor Market" (with Feng Gao, Ling Lisic, and Ivy Zhang), *Review of Accounting Studies*, forthcoming.
  - Media coverage: [Columbia Law School's Blue Sky Blog](#)
2. "Common Ownership and Corporate Social Responsibility" (with Yue Qiu), *The Review of Corporate Finance Studies*, September 2021, Vol 10 (3): 551-577.
1. "How Internal Control Protects Shareholders' Welfare: Evidence from Tax Avoidance in China" (with Hsihui Chang, Yurun He, and Maolin Wang), *Journal of International Accounting Research*, Summer 2020, Vol 19 (2), 19-39.

### WORKING PAPERS

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1. "Options Trading and Earnings Management" (with Zheng Qiao and Chongwu Xia)
  - Second-round revise-and-resubmit at *Accounting Horizons*.
  - Presented at the 2017 AAA annual meeting and the 2017 Midwest Finance Association (MFA) Annual Conference.

2. “Minimum Wage Hikes and Capital Deepening: Evidence from U.S. Establishments’ IT Budget” (with Yue Qiu)
  - Under review at *The Review of Economic Studies*.
  - This paper was presented at Temple University, the Fourth Annual Philly Five Research Symposium 2019, the Financial Intermediation Research Society Annual Conference 2021, Society of Labor Economists Annual Conference 2021, and the IAB-LISER Seminar Series on Minimum Wages and Low Wage Policies.
3. “Did Regulation Fair Disclosure Diminish Institutional Investors’ Ability to Mimic Profitable Insider Trades?” (solo author)
  - Presented at Drexel University, University at Buffalo, University of Minnesota, the 2013 Accounting Ph.D. Rookie Recruiting and Research Camp and the 2016 AAA annual meeting.
4. “CEO’s Managerial Philosophy and Financial Reporting Quality: Evidence from China” (with Bin Lin, Chunli Liu, and Yaou Zhou)
5. “Effect of Product Market Competition on Managers’ Range Forecasts of Earnings”
  - Presented at the University of Minnesota.

## TEACHING EXPERIENCE

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### Instructor

**Drexel University, LeBow College of Business** Spring 2015 to present

- ACCT116 Managerial Accounting Foundations (2015-2021)
- ACCT331 Cost Accounting (2015-2017)
- ACCT601 Managerial Accounting (2016, 2018)

**University of Minnesota, Carlson School of Management** Fall 2010 and Fall 2011

- ACCT2050 Introduction to Financial Reporting (4 credits, about 60 students each semester)
  - Ph.D. Student Teaching Award, 2012 (course evaluation: 6.0/6.0)
  - Ph.D. Student Teaching Award, 2011 (course evaluation: 5.33/6.0)

### Teaching Assistant

**University of Minnesota, Carlson School of Management** 2008-2013

- Ph.D. Program: Empirical Research – Valuation
- MBA Program: Financial Accounting, Managerial Accounting, Financial Statement Analysis
- MACC Program: Financial Statement Analysis, Advanced Auditing
- Undergraduate Program: Auditing Principles and Procedures

## PRESENTATIONS

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- Hawaii Accounting Research Conference (HARC) Hilo, 2020
- American Accounting Association (AAA) Annual Meeting San Diego, 2017
- Midwest Finance Association (MFA) Annual Meeting Chicago, 2017
- American Accounting Association (AAA) Annual Meeting New York, 2016
- University at Buffalo Buffalo, 2014

- Drexel University Philadelphia, 2014
- Accounting Ph.D. Rookie Recruiting and Research Camp Miami, 2013

## **DISCUSSIONS**

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- Hawaii Accounting Research Conference (HARC) 2020, 2021
- Midwest Finance Association (MFA) Annual Meeting Chicago, 2017
- American Accounting Association (AAA) Annual Meeting New York, 2016
- Annual Conference on Financial Economics and Accounting (CFEA) Rutgers, 2015

## **OTHER CONFERENCE**

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- Minnesota Empirical Conference , Minneapolis 2009-2015, 2017, 2019
- China International Conference in Finance (CICF) Xiamen, 2016
- MAS Midyear Meeting Dallas, 2016
- FARS Midyear Meeting San Diego, 2013
- Chicago-Minnesota Theory Conference 2009-2013
- Midwest Accounting Conference 2010- 2012
- FARS Midyear Meeting Tampa, 2011

## **UNIVERSITY & PROFESSIONAL SERVICES**

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- Reviewer for
  - *Contemporary Accounting Research*
  - *Journal of Corporate Finance*
  - *Managerial Auditing Journal*
  - American Accounting Association (AAA) Annual Meetings 2016-2021
  - Financial Accounting and Reporting Section (FARS) conference 2020
- Drexel Accounting Department Workshop Series Committee 2014-present
- Drexel Ascend Faculty Advisor 2016-present
- Drexel Accounting Department Ph.D. Curriculum Committee 2016-2019
- Drexel Accounting Department Assistant Professors Committee 2015
- Ph.D. Students' Thesis Committee Member 2014-present
  - Yaou Zhou (graduated 2018, placement: Rutgers University-Camdem)
  - Eric Lohwasser (graduated 2019, placement: Colorado State University)
  - Hanyong Chung (graduated 2020, placement: Southern Connecticut State University)
  - Tony Lin (graduated 2020, placement: Rowan University)
  - Sheng Liu (graduated 2021, placement: Northeastern Illinois University)
  - Jonghyuk Bae (graduated 2021, placement: Wenzhou-Kean University)

## **SELECTED HONORS & AWARDS**

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### **University of Minnesota**

- University of Minnesota Graduate School Dissertation Fellowship 2013
- Ph.D. Student Teaching Award, Carlson School of Management 2011, 2012

- Carlson School of Management Ph.D. Program Fellowship 2008-2013
- Carlson School of Management Ph.D. Summer Research Fellowship 2009-2012
- Harvey S. and Rosanne C. Hendrickson Ph.D. Accounting Fellowship 2012
- Ernest Heilman Ph.D. Accounting Fellowship 2011
- Harvey S. and Rosanne C. Hendrickson Ph.D. Accounting Fellowship 2010
- Purdy Fellowship in Accounting 2009

## **PROFESSIONAL AFFILIATION & EXPERIENCE**

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- Member, American Accounting Association 2009-present
- Auditing Intern, Deloitte Touche Tohmatsu Shenzhen, 2007