Tonghui Xu
University of Kansas - Ph.D. Candidate

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ACADEMIC EXPERIENCE

University of Kansas
   Ph.D. in Accounting   2021 – Present
   KU General Research Fund Recipient (2022, 2024)

Syracuse University
   Master of Science in Accounting, Whitman Merit Scholarship   2017
   Certificate in Data Science

Beijing Institute of Technology
   Bachelor of Science in Accounting   2015

RESEARCH

Research Interests: Audit Regulation, SEC Comment Letters, Individual Characteristics (Political Ideology, Personality), Team Dynamics, Audit Labor Market, Social Media

Dissertation
"Closer Ties, Blinder Eyes? The Effect of Review Team Familiarity on SEC Review Scrutiny"

- Committee: Chan Li (Chair), Adi Masli, Mike Wilkins, Keith Jones, Shaobo Li

Working Papers:
"Polish or Purge? – The Effects of Critical Audit Matter Disclosure on Management's Critical Accounting Estimates" with Chan Li, Nathan Lundstrom (University of Kansas) and Ryan Robinson (University of Arkansas)

- Accepted at 2025 PCAOB Conference on Auditing and Capital Markets
- Presented at the 2025 AAA Audit Mid-Year Meeting, 2024 BYU Accounting Research Symposium*, 2024 AAA Annual Meeting*, University of Kansas, Kansas State University* , Michigan State University*

"Partisan Bias in Regulators: Evidence from SEC Comment Letters" with Chan Li, Adi Masli (University of Kansas) and Yaoyi Xi (San Diego State University)

- Under review at *The Journal of Accounting and Economics*
- Accepted at 2025 Conference for Financial Economics and Accounting (CFEA)
- *Developed from Second-Year Summer Paper*
- Presented at Texas Christian University*, 2024 AAA Annual Meeting, 2023 BYU Accounting Research Symposium, University of Kansas

"Audit Partners' Social Media Presence and Audit Fees" with Matthew Beck (University of Kansas)

- *Developed from First-Year Summer Paper*
- Presented at the 2023 AAA Annual Meeting, University of Kansas

  *Presented by a coauthor

Selected Work-in-Progress:
"Investigating Audit Labor Market in the United States: Evidence from the LEHD Data" with Chan Li (University of Kansas) and Shan Zhou (University of Sydney)

- Research proposal approved by the U.S Census Bureau Federal Statistical Research Data Center,

August 2024
- Funding - KU's membership in the KCRDC consortium
- Conducting Census Data analysis at the Kansas City Research Data Center

"Do Auditors Learn from Social Media" with Chan Li (University of Kansas), Tracie Frost (Hong Kong Polytechnic University), and Tim Seidel (Brigham Young University)

"AI Regulators" with Guang Ma (Rutgers Business School)

TEACHING EXPERIENCE

University of Kansas

Instructor, Accounting Information Systems (ACCT 425) *4.45/5.00* Student Rating*　　Spring 2025
- Designed in-class group activities to enhance learning
- Developed quiz questions and answer keys
- Added lectures on 10-K textual analysis and data visualization using RStudio

Instructor, Accounting Information Systems (ACCT 425) *3.82/5.00* Student Rating*　　Fall 2024
*The rating is calculated based on the average of the median score for the survey questions.

Teaching Assistant, Accounting Information Systems (ACCT 425)　　Fall 2021 – Spring 2024

Syracuse University

Teaching Assistant, Introduction to Managerial Accounting (ACCT 252)　　Fall 2016, Spring 2017

ACADEMIC SERVICE & CONFERENCE ATTENDANCE

2022-2025: KU Association of Business Doctorial Students – Ph.D. Representative
2025: AAA Annual Meeting – Discussant
2025: Silicon Prairie Finance Conference
2025: KU Finance Conference
2025: OSU Ph.D. Alumni Research Conference
2025: AAA Auditing Section – Midyear Meeting – Presenter
2025: AAA FARS Section – Midyear Meeting
2025: AFA Annual Meeting
2024: AAA Annual Meeting – Presenter, Moderator
2024: AAA Auditing Section – Midyear Meeting
2024: AFA Annual Meeting
2023: BYU Accounting Research Symposium – Presenter, Reviewer
2023: AAA Annual Meeting – Presenter, Discussant, Reviewer
2023: AAA Auditing Section – Midyear Meeting – Moderator
2023: AFA Annual Meeting
2022: AAA Auditing Section – Midyear Meeting
2022: Deloitte Audit Symposium – University of Kansas – Moderator

OTHERS

- Certificates: Machine Learning, SAS Certified Advanced Programmer for SAS 9
- Programming: Python, R, SAS, Stata, LaTeX
- Skills: Textual Analysis, Web Scraping, API usage
- Languages: Chinese (native), Japanese (basic), Korean (basic)