

## Summer (Xia) Xiao, Ph.D., CPA

D'Amore-McKim School of Business  
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### Professional Employment

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<b>Northeastern University – D'Amore-McKim School of Business</b>	<b>Boston, MA</b>
Assistant Professor of Accounting	Jul 2018 – present
• Harold A. Mock Professor of Accounting	Jul 2022 – Jun 2024
<b>KPMG</b>	<b>Hong Kong</b>
Assistant Manager – Audit Assurance	Sep 2010 – Sep 2011
Associate – Audit Assurance	Sep 2008 – Aug 2010

### Education & Professional Certification

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<b>University of Arizona – Eller College of Management</b>	<b>Tucson, AZ</b>
Ph.D. in Accounting	2013 – 2018
<b>University of Minnesota – Carlson School of Management</b>	<b>Minneapolis, MN</b>
Master of Accountancy	2012 – 2013
<b>Lingnan University</b>	<b>Hong Kong</b>
Bachelor of Business Administration, <i>First Class Honors</i>	2005 – 2008
Major: Accounting; Minor: Finance	
<b>Certified Public Accountant, State of New York</b> (License #: 140449 – Active)	
<b>Certified Public Accountant, Hong Kong</b> (License #: A36359 – Inactive)	

### Research

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**Interests:** archival research in auditing, financial reporting, regulations, corporate governance

#### Published Papers:

- Burke, J. J., R. Hoitash, U. Hoitash, and S. Xiao. 2023. The disclosure consequences of U.S. critical audit matters. *The Accounting Review* 98 (2): 59–95. <https://doi.org/10.2308/TAR-2021-0013>
- Burke, J. J., R. Hoitash, U. Hoitash, and S. Xiao. 2021. The costs and benefits of retirement policies at U.S. audit firms. *Journal of Accounting and Public Policy* 40 (4): 1– 21. <https://doi.org/10.1016/j.jaccpubpol.2021.106824>

#### Working Papers:

- “Auditor Expertise in SEC Reviews: Evidence from IPO Registrations” (sole author)

#### Work in Progress:

- “Using a Large Language Model for Accounting Topic Classification” (with Jenna Burke, Rani Hoitash, and Udi Hoitash)

#### Presentations:

- “Using a Large Language Model for Accounting Topic Classification”  
2024: Hawaii Accounting Research Conference, Honolulu, HI  
2023: Northeastern University; Bentley University\*; University of Colorado Denver\*

- “The Determinants, Textual Properties, and Consequences of U.S. Critical Audit Matter Disclosures”  
2021: Public Company Accounting Oversight Board\*  
2020: Northeastern University; Bentley University\*; University of New South Wales\*;  
University of Colorado Denver\*
- “Auditor Expertise in SEC Reviews: Evidence from IPO Registrations”  
2018: MIT Asia Conference in Accounting, Hong Kong  
2018: AAA Western Region Meeting, Vancouver, WA  
2018: Northeastern University; Chinese University of Hong Kong, Shenzhen; City University of Hong Kong

\* Presented by coauthors

### Research Service:

- **Ad hoc Reviewer**
  - *Auditing: A Journal of Theory & Practice*
  - *Journal of Accounting, Auditing & Finance*
  - *Journal of International Accounting Research*
  - *Accounting and Business Research*
- **Discussant**
  - AAA Auditing Section Midyear Meeting, 2016, 2019, 2022
  - AAA Annual Meeting, 2015, 2017, 2019, 2020
  - 4<sup>th</sup> Greater Boston Corporate Governance Workshop, 2021
- **Conference Reviewer**
  - AAA Financial Accounting and Reporting Section Midyear Meeting, 2023, 2024
  - AAA Auditing Section Midyear Meeting, 2017, 2020, 2021, 2023
  - AAA Annual Meeting, 2018, 2020, 2021
  - Hawaii Accounting Research Conference, 2020
  - AAA Northeast Region Meeting, 2018, 2019

### Conference Attendance

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- Hawaii Accounting Research Conference, 2024
- AAA Auditing Section Midyear Meeting, 2015 – 2017, 2019, 2021 – 2023
- AAA Financial Accounting and Reporting Section Midyear Meeting, 2021 – 2023
- PCAOB Conference on Auditing and Capital Markets, 2019 – 2023
- HKUST Research Conference on Investment in the Era of AI, 2022
- 4<sup>th</sup> Greater Boston Corporate Governance Workshop, 2021
- KPMG Faculty Colloquium, 2021
- PwC Accounting and Tax Symposium, 2021
- AAA Annual Meeting, 2015, 2017, 2019, 2020
- International Symposium on Audit Research, 2019, 2023
- AAA New Faculty Consortium, 2019
- MIT Asia Conference in Accounting, 2018
- Annual Conference of Chinese Accounting Professors’ Association of North America, 2018
- AAA Western Region Meeting, 2018
- AAA Accounting PhD Rookie Recruiting and Research Camp, 2017
- AAA Auditing Section Doctoral Consortium, 2015 – 2017
- Arizona State University/ University of Arizona Joint Accounting Conference, 2015 – 2017

## Other Service

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- Accounting Workshop Committee, Fall 2019 – Spring 2020, Fall 2021 – Present
- Tenure-track Faculty Recruiting Committee, Fall 2020 – Spring 2021
- Non-tenure-track Faculty Search Committee, Spring 2020
- Final Exam Committee for ACCT1201, Fall 2023
- DMSB Outstanding Staff Award Committee, Spring 2023
- Smart Women Securities (invited speaker), October 2021
- AAA Auditing Research Summary Project (team leader), 2015 – 2016
- Volunteer Income Tax Assistance Program, 2013

## Teaching

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**Interests:** financial accounting, corporate governance, auditing, managerial accounting

### Teaching Experience:

- **Northeastern University** **Boston, MA**  
Instructor
  - *ACCT 6217: Corporate Governance, Ethics, and Financial Reporting* 2021 – 2023
  - *ACCT 1201: Financial Accounting and Reporting* 2019 – 2023
- **University of Arizona** **Tucson, AZ**  
Instructor
  - *ACCT 200: Introduction to Financial Accounting* Summer 2016
 Teaching Assistant
  - *ACCT 501: Advanced Accounting*, Prof. Monica Neamtui and Prof. Jayanthi Sunder 2013 – 2014
- **University of Minnesota** **Minneapolis, MN**  
Teaching Assistant
  - *ACCT 8002: Securities and Exchange Commission*, Prof. Larry Kallio Spring 2013
  - *ACCT 2050: Introduction to Financial Accounting*, Prof. Vivian Fang Fall 2012

## Professional Affiliation

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- American Accounting Association (AAA)
- Hong Kong Institute of Certified Public Accountants (HKICPA)
- Hong Kong Institute of Accountants Exchange

## Honors & Awards

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- Harold A. Mock Professorship, Northeastern University, 2022 – 2024
- Carlson Scholar Award, University of Minnesota, 2013

## Skills & Other

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**Programming Experience:** SAS, STATA, Python

**Languages:** English, Mandarin, Cantonese