

**TU XU**  
Assistant Professor  
School of Accountancy  
Shidler College of Business  
University of Hawai'i at Mānoa

**Address:**

2404 Maile Way, C402a  
Honolulu, HI 96822

**Phone:** (808) 367-5332

**Email:** tx@hawaii.edu

---

**ACADEMIC APPOINTMENT**

---

**University of Hawai'i at Mānoa**  
Assistant professor

2017-now

**INTERESTS**

---

**Research:** Judgment and decision-making in auditing and financial accounting

**Teaching:** Data analytics; auditing; financial accounting

**EDUCATION**

---

Ph.D., Accounting, <b>Nanyang Technological University</b>	2017
MS, Accountancy, <b>University of Illinois Urbana-Champaign</b>	2010
BBA, Accounting and Finance, <b>University of Hong Kong</b>	2008

**WORKING PAPERS**

---

Causal Attribution, Benefits Sharing, and Earnings Management (with Lukas Helikum and Hun-Tong Tan; **under 2<sup>nd</sup> round review** at *Contemporary Accounting Research*)

Enhancing Auditors' Reliance on Data Analytics under Inspection Risk Using Growth and Fixed Mindsets (with Tongrui Cao, Rong-Ruey Duh, and Hun-Tong Tan; **preparing for 3<sup>rd</sup> round resubmission** at *The Accounting Review*)

Language, Perceived Intragroup Relationship, and Investors' Reactions to Audit Committee Reports (with Hun-Tong Tan and Yao Yu; **preparing for 2<sup>nd</sup> round resubmission** at *Contemporary Accounting Research*)

Joint Effect of Presentation Format and Disclosure Balance on Investors' Reactions to Sensitivity Disclosures of Hedging Instruments (with Wenhuan Liu, Hun-Tong Tan, and Jixun Zhang; **conditionally accepted** at *Accounting Horizons*)

Do Auditors Care about Firm-Level Political Risk? (with Chen Ma and Jian Zhou; **under 1<sup>st</sup> round review** at *Journal of Accounting and Public Policy*)

Effects of Time Pressure and Partner Personality on Auditors' Reliance on Data Analytics (with Rong-Ruey Duh, Jee-Hae Lim, and Hun-Tong Tan)

Joint Effect of Information Control, Readability, and Tone Dispersion on Investors' Reactions to Financial Disclosures (with Hun-Tong Tan)

Population Density and Earnings Management (with MiaoChan Li and Jian Zhou)

Real Effects of Non-GAAP Disclosures (with Lukas Helikum and Hun-Tong Tan)

**TEACHING**

---

**University of Hawai'i at Mānoa**

- Auditing and Accounting Information System (capstone course on data analytics; Average rating of 21 sections: 4.65/5; Department mean: 4.2/5)
- Introduction to Accounting II (ongoing)
- Research in Behavioral Accounting (Ph.D. level; rating: 5.0/5)

**Nanyang Technological University**

Accounting I: Financial and Managerial Accounting Introduction

**Georgia State University**

Principles of Accounting II

## ACADEMIC SERVICES

---

### Conference Track Chair

- Hawaii Accounting Research Conference 2019-2021
- Hawaii International Conference on System Sciences (HICSS) 2020-2022

### Editorial Board

- *The International Journal of Accounting* 2021-2024

### Reviewer

- *Accounting, Organizations & Society*
- *Journal of Accounting, Auditing, and Finance*
- *Journal of International Accounting Research*

### Discussant

- Hawaii Accounting Research Conference 2018, 2020
- AAA ABO Research Conference 2016

## CONFERENCE PARTICIPATION

---

International Symposium on Audit Research	2016, 2019
Midyear Meeting of the AAA Financial Accounting and Reporting Section	2019
Trueblood Seminar for Professors	2019
AAA Intensive Data and Analytics Summer Workshop	2018
AAA New Faculty Consortium	2018
AOS Conference	2017
AAA ABO Research Conference	2012, 2016
AAA Annual Meeting	2013
AAA Auditing Section Midyear Meeting & Doctoral Consortium	2012, 2013
Southeast Summer Accounting Research Symposium	2012

## PROFESSIONAL EXPERIENCE

---

<b>KPMG Advisory</b>	Beijing, China
Valuation and Modelling Analyst	2010-2011
<b>Deloitte</b>	Hong Kong, China
Audit Associate	2008-2009

## DEPARTMENTAL SERVICES

---

Recruiting Committee	2017-now
Ph.D. Committee	2017-now

## Ph.D. STUDENT ADVISORY

---

Serve as a member of the dissertation committees for MiaoChan Li, Robbie Yeh, and Iris Zhang.