

Biqin Xie

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ACADEMIC POSITIONS

Pennsylvania State University August 2012 - present
Assistant Professor of Accounting
- one-year medical leave in 2014, one-year (nine-month) maternity leave in 2015 (2019)

EDUCATION

Ph.D., Accounting, University of Southern California	2012
Master, Accounting, Tulane University	2006
M.S., Accounting, Shanghai University of Finance and Economics	2005
B.S., Chemistry, Fudan University	1999

RESEARCH INTERESTS

Financial reporting and its real effects; accounting information and capital market; debt contracting; executive compensation

TEACHING INTERESTS

Managerial accounting, data analytics, accounting information system, financial accounting

PUBLISHED PAPERS

1. “Asset-Level Transparency and the (E)valuation of Asset-Backed Securities” (with Jed Neilson, Stephen Ryan, and Philip Wang), *Journal of Accounting Research*, 2022, 60 (3), 1131–1183.
2. “The Real Effects of FAS 166/167 on Banks’ Mortgage Approval and Sale Decisions” (with Yiwei Dou and Stephen Ryan), *Journal of Accounting Research*, 2018, 56 (3), 843–882.
3. “Does Fair Value Accounting Exacerbate the Pro-cyclicality of Bank Lending?” (sole-authored; based on dissertation), *Journal of Accounting Research*, 2016, 54 (1), 235–274.
4. “The ‘Out-of-sample’ Performance of Long-Run Risk Models” (with Wayne Ferson and Suresh Nallareddy), *Journal of Financial Economics*, 2013, 107 (3), 537–556.

WORKING PAPERS

1. “Recognition versus Disclosure of Offsetable Derivatives and Investor Risk Assessment” (with Jed Neilson, Philip Wang, and Christopher Williams), R & R at *Management Science*.
2. “The Use of Cash Flows in Setting CEO Compensation and the Design of Loan Contracts” (with Guojin Gong and Daniel X. Jiang), R & R at *Contemporary Accounting Research*.
3. “Decision-Usefulness of Expected Credit Loss Information under CECL” (with Kurt Gee, Jed Neilson, and Brent Schmidt).
4. “Current Expected Credit Loss (CECL) Model and Analyst Forecasts” (with Samuel Bonsall and Brent Schmidt).
5. “Earnings Management at the Segment Level” (with Wonik Choi, Rebecca Hann, and Yvonne Lu).

PUBLISHED, NON-REFEREED

“The ‘Out-of-sample’ Performance of Long-Run Risk Models”, Finance and Accounting Memos, Jan 2014, 105–107 (with Wayne Ferson and Suresh Nallareddy).

TEACHING HONOR AND TEACHING EXPERIENCE

Les Shonto Faculty Teaching Award, Accounting Department, PSU	Spring 2021
Managerial Accounting, Pennsylvania State University	2012-present
- Average teaching ratings: 5.70/7 (Spring 2017), 5.85/7 (Spring 2018), 6.08/7 (Spring 2019), 7.0/7 (Spring 2021), 5.5/7 (Spring 2022, taught with masks)	
- To junior and senior undergraduate students	
Special Topics—Accounting Scandals, Pennsylvania State University	Summer 2020
- Average teaching ratings: 6.09/7	
- To Master of Accounting (MAcc) students	
Core Concepts of Management Accounting, University of Southern California	Spring 2009
- To junior and senior undergraduate students	

ACADEMIC HONORS AND AWARDS

Best Reviewer for HARC 2023	2023
Small Research Grant, Smeal College of Business, PSU	2015, 2019, 2020
New Faculty Research Grant, Smeal College of Business, PSU	2013

Dissertation Completion Fellowship, University of Southern California	2011-2012
Marshall Doctoral Fellowship, University of Southern California	2006-2011
Honors Tuition Waiver Scholarship, Tulane University	2005-2006
Best Thesis Award, Shanghai University of Finance and Economics	2005
Renmin Scholarship for Academic Success, Fudan University	1996-1998

PRESENTATIONS AND DISCUSSIONS

Office of Financial Research	2023
FARS Midyear Meeting, discussant	2023
Rutgers	2022
George Mason University	2022
Villanova University	2022
University of Missouri, Columbia	2022
Santa Clara University	2022
University of Connecticut	2022
University of Texas at Arlington	2022
University of Iowa	2019
University of California, Riverside	2019
AAA Annual Meeting, presenter	2019
Financial Accounting and Reporting Section Midyear Meeting, presenter	2019
Smeal College of Business Faculty Networking Luncheon, presenter	2019
Duke University	2018
Accounting Brownbag, Pennsylvania State University	2018
Midwest Accounting Research Conference, presenter	2018
University of Illinois at Chicago	2018
Financial Accounting and Reporting Section Midyear Meeting, presenter	2018
AAA Annual Meeting, presenter and discussant	2017
Fixed Income and Financial Institutions Conference, discussant.	2017
Financial Accounting and Reporting Section Midyear Meeting, discussant.	2017
Shanghai University of Finance and Economics	2016
Accounting Research Conference, Pennsylvania State University	2016
Accounting Brownbag, Pennsylvania State University	2016
Accounting Brownbag, Pennsylvania State University	2014
Arizona State University	2012
Florida International University	2012
George Mason University	2012
Pennsylvania State University	2012
AAA Annual Meeting, discussant	2012
AAA Western Region Meeting, presenter and discussant.	2011

Finance Brownbag, University of Southern California
Accounting Research Forum, University of Southern California

2011
2008, 2011

PROFESSIONAL ACTIVITIES

Editorial Board

The International Journal of Accounting, March 2021 – present

Ad hoc Reviewer

The Accounting Review

Chinese Accounting Professors' Association of North America Conferences

AAA annual meetings

AAA Financial Accounting and Reporting Section (FARS) Midyear Meetings

Hawai'i Accounting Research Conference

SERVICES

Ph.D. Dissertation Committee Member

Di Guo (placement: Hong Kong Baptist University, 2019)

David Yu (placement: University of Manitoba, 2022)

Member of Other Committees at Penn State

Ph.D. recruiting committee

Accounting recruiting committee

Accounting research colloquium committee

Penn State Annual Accounting Conference Committee

Smeal Competitive Research Fund Committee