Chloe L. Xie

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ACADEMIC APPOINTMENT

MIT Sloan School of Management — **Cambridge, MA**
Zenon Zannetos (1955) Career Development Professor — *2022 - Current*
Leave of Absence — *2021 - 2022*
Assistant Professor of Accounting — *2020 - 2021*

EDUCATION

Stanford University — **Stanford, CA**
Ph.D. in Accounting — *June 2020*

University of Illinois at Urbana-Champaign — **Champaign, IL**
M.S. in Accountancy — *May 2012*
B.S. in Accounting, Finance, Statistics — *May 2011*

RESEARCH INTERESTS

Capital market imperfections (e.g. limits to arbitrage, non-vNM preferences, crime, etc.) – emphasis on how these frictions shape disclosure decisions, information environments and asset pricing

PUBLICATIONS*

[1] Xie, Chloe. **"Informed Trade of Earnings Announcements"** *Journal of Accounting Research*, 2025
- Prior: "The Signal Quality of Earnings Announcements: Evidence from an Informed Trading Cartel"
- Select press: The Wall Street Journal, Bloomberg Money Stuff, DataTrek, MarketWatch

[2] Back, Kerry, Bruce Carlin, Seyed Kazempour, and Chloe Xie. **"Discretionary Announcement Timing and Stock Returns"** *Journal of Finance*, forthcoming
- Prior: "American Disclosure Options"; "Asset Pricing Implications of Plausible Deniability"
- 2024 Western Finance Association (WFA) annual meeting keynote paper

[3] deHaan, Ed, Yang Song, Chloe Xie, and Christina Zhu. **"Obfuscation in Mutual Funds"** *Journal of Accounting and Economics*, 2021
- 2020 Journal of Accounting and Economics Conference paper
- Select press: Advisor Perspectives Newsletter, Board IQ, Harvard Law School Forum, Knowledge at Wharton, Marotta Wealth Management, MIT Ideas Made to Matter, Regulatory Compliance Watch, Wealth Professional

WORKING PAPERS UNDER REVIEW

[4] Choi, Jung Ho, and Chloe Xie. **"Human + AI in Accounting: Early Evidence from the Field"** *Journal of Accounting Research*, fourth-round revise and resubmit
- 2025 Ray Ball Journal of Accounting Research Conference presentation
- Select press: Stanford Report, Stanford GSB Insights, MIT Sloan Ideas

* Journal custom is to list all authors in alphabetical order.

[5] Huang, Zeqiong, Joseph Piotroski, and Chloe Xie. **"Strategic Disclosure and Investor Loss Aversion"** *Journal of Accounting and Economics*, third-round round revise and resubmit

[6] Downing, Chuck, Zoe Han, Rodrigo Verdi, and Chloe Xie. **"Policy Interventions and Carbon Emissions"** preparing for submission

OTHER WORK-IN-PROGRESS

[7] Weber, Joseph, Michael Willenborg, and Chloe Xie **"The Uncompetitive Landscape of Municipal Audits"**

[8] Lee, Charles, Joseph Piotroski, Eric So, and Chloe Xie. **"Momentum Headwinds"**

[9] Song, Zirui, and Chloe Xie. **"Firm Disclosures and Financial Sophistication"**

NON-REFEREED PUBLICATIONS AND REGULATORY COMMENT LETTERS

[10] deHaan, Ed, Yang Song, Chloe Xie, and Christina Zhu. **Comment on the SEC's Proposed Rule 33-10814 on modernizing disclosures for open-end management investment companies** *(2021)*

- Cited in the SEC's final rule on simplified mutual fund and ETF disclosures "Tailored Shareholder Reports for Mutual Funds and Exchange-Traded Funds," SEC Release No. 33-11125 and SEC commissioner statement "Simplicity is a Goal Unto Itself"

OTHER TEACHING & RESEARCH EXPERIENCE

MIT Sloan School of Management

Professor [Financial Accounting – MBA | 15.515]	*Fall 2024*
Professor [Theory Studies in Accounting Research – Ph.D. | 15.540]	*Spring 2023*
Professor [Corporate Financial Accounting – Undergraduate | 15.501 & 15.516]	*Fall 2022*
Professor [Doctoral Seminar in Accounting – Ph.D. | 15.539]	*Spring 2021*
Professor [Corporate Financial Accounting – Undergraduate | 15.501 & 15.516]	*Fall 2020*

Stanford Graduate School of Business

Research Assistant to Dr. Maureen McNichols and coauthors	*2016 - 2020*
Teaching Assistant to Dr. Ivan Marinovic [Managerial Accounting]	*Spring 2017*
Teaching Assistant to Dr. Charles Lee [Alphanomics]	*Winter 2017*
Teaching Assistant to Dr. Elizabeth Blankespoor [Global Financial Reporting]	*Spring 2017*

PRESENTATIONS (INCL. SCHEDULED)

University of California Los Angeles (Anderson), Peking University, Rice University (Jones)	2025
Tsinghua University, Emory University (Goizueta), Southern Methodist University (Cox), Stanford University (GSB), Northwestern University (Kellogg)	
University of Pennsylvania (Wharton), Financial Accounting and Reporting Section Mid-Year Meeting	2024
University of Miami (Hebert), Minnesota (Carlson)	
University of Chicago (Booth), INSEAD Accounting Symposium, HK Polytechnic University	2023
Duke (Fuqua), University of Illinois at Urbana-Champaign,	
Chinese University of Hong Kong, Lisbon Accounting Conference Católica,	2022
Financial Accounting and Reporting Section Mid-Year Meeting, Colorado Summer Accounting Research Conference	
INSEAD, London Business School, London School of Economics, MIT (Sloan),	*2020*
University of Toronto (Rotman), Northwestern (Kellogg), Yale (SOM), Harvard (HBS),	
University of Texas at Dallas (Jindal), University of Colorado Boulder (Leeds)	

SERVICE

Reviewer for *The Accounting Review*, *Management Science*, *Journal of Accounting*, and *Journal of Accounting and Economics*; Discussant and reviewer for various conferences

CONFERENCE PARTICIPATION

2025 Journal of Accounting and Economics Conference	2025
Colorado Summer Accounting Research Conference	
Ray Ball JAR Conference	
Wharton Spring Accounting Conference	
Utah Winter Accounting Conference	
Miami Winter Warm-Up Accounting Conference	
Stanford GSB Accounting Summer Camp	2024
Colorado Summer Accounting Research Conference	
2024 Journal of Accounting and Economics Conference	
CBS Junior Accounting Faculty Conference	
Miami Winter Warm-Up Accounting Conference	2023
2023 Journal of Accounting and Economics Conference	
Duke/UNC Fall Camp	
Stanford GSB Accounting Summer Camp	
University of Michigan Kapnick Accounting Spring Conference	
Colorado Summer Accounting Research Conference	
CBS Junior Accounting Faculty Conference	
The Arthur R. Wyatt Young Scholars Research Symposium VI	
2022 Journal of Accounting and Economics Conference	2022
Lisbon Accounting Conference Católica | Nova SBE	
INSEAD Accounting Symposium	
CBS Junior Accounting Faculty Conference	
Financial Accounting and Reporting Section	
2020 Journal of Accounting and Economics Conference	2021
Stanford GSB Accounting Summer Camp	
2021 Journal of Accounting and Economics Conference	
2020 RAST Conference	
CBS Junior Accounting Faculty Conference	
2020 Journal of Accounting and Economics Conference	2020
Stanford GSB Accounting Summer Camp	
Stanford GSB Accounting Summer Camp	2019
The 31st Annual Accounting Research Conference	2018
Stanford GSB Accounting Summer Camp	
Stanford GSB Accounting Summer Camp	2017
Stanford GSB Accounting Summer Camp	2016