

# Charlotte Li, CPA

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Texas A&M University | Mays Business School | James Benjamin Department of Accounting  
Office: WCBA 449L | zli@mays.tamu.edu | 213.793.6482

## EDUCATION

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**Texas A&M University, Mays Business School** - College Station, TX **2021-Present**  
*Ph.D. in Accounting, 2026 (expected)*

**University of Southern California, Leventhal School of Accounting** - Los Angeles, CA **2019**  
*Master of Accounting*

**Capital University of Economics and Business, School of Accountancy** - Beijing, PRC **2018**  
*Bachelor of Management; Major in Accounting*

## RESEARCH

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### Research Interests

Audit and financial reporting

### Working Papers

**“Business Partnership and Demand for Shared Auditor: Evidence from the Reinsurance Relationship”** (*Job Market Paper*)

- Committee: Dechun Wang (chair), Anwer Ahmed, Matt Ege, Sarah Stuber, Mike Withers
- Presented at Texas A&M University, 2025 AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium

**“Managerial Talent and Performance Target: Theory and Evidence”** with Korok Ray and Sarah Tschosik

- Presented at Texas A&M University, Santa Clara University (*Li & Ray*), 2025 AAA Annual Meeting (*Scheduled*)
- Revising for 2<sup>nd</sup> round submission to *Management Science*

**“Improving Audit Quality through Learning from Audit Failures: Evidence from the Big 4 Accounting Firms”** with Antonis Kartapanis, David Stroud, and Dechun Wang

- Presented at Texas A&M University, Oklahoma State University (*Wang*), 2025 AAA Audit Midyear, 2025 Lone Star Conference, 2025 AAA Annual Meeting (*Scheduled*)
- Under review at *Review of Accounting Studies*

### Works in Progress

**“Auditor’s Role in Failed Bank Resolutions”** with Matt Ege and Sarah Stuber

- Presented at Texas A&M University
- Developed from Second-Year Paper

## CONFERENCE ATTENDEE AND PARTICIPATION

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- 2025 Lone Star Conference (**Presenter**)
- 2025 AAA Audit Midyear Meeting (**Discussant, Presenter**)
- 2024 International Symposium on Audit Research
- 2024 Lone Star Conference
- 2024 AAA Audit Midyear Meeting (**Discussant**)
- 2023 Texas A&M Alumni Conference
- 2023 AAA Audit Midyear Meeting (**Moderator**)
- 2019 38th Annual SEC and Financial Reporting Institute Conference (**Volunteer**)
- 2019 University of Southern California Marshall Research Fair

## ACADEMIC SERVICE

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- Reviewer for the 2025 AAA FARS Midyear Meeting
- Reviewer for the 2024 and 2025 Audit Midyear Meeting
- Reviewer for the 2025 Hawaii Accounting Research Conference
- Reviewer for the 2023 and 2025 AAA Annual Meeting

## TEACHING EXPERIENCE

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### Texas A&M University, Mays Business School

*Lecturer*

**Fall 2023**

- ACCT 229 Introduction to Financial Reporting (Rating 4.5/5.0)

### University of Southern California, Leventhal School of Accounting

*Teaching Assistant*

**Spring 2020**

- Advanced Financial Statement Auditing Topics (Instructor: Prof. Clive Lennox)

*Teaching Assistant*

**Summer 2019**

- Intensive Accounting Principles and Practices
  - Intermediate Accounting (Instructor: Prof. Merle Hopkins)
  - Audit & Assurance (Instructor: Prof. John Owens)
  - Advanced Accounting (Instructor: Prof. Lori Smith)

## PROFESSIONAL EXPERIENCE

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### Deloitte & Touche, LLP - Los Angeles, CA

**2019 - 2021**

*Audit & Assurance Senior Associate*

*Audit & Assurance Associate*

## AWARDS & HONORS

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AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellow

**2025**

Competitive Scholarship

**2021 - 2025**

Ernst & Young Graduate Fellowship

**2022 - 2025**

Graduate Program Enhancement Scholarship

**2021 - 2025**

Accounting PhD Fellowship

**2022**

### **ADDITIONAL EDUCATION**

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Texas A&M Python Accounting Bootcamp	<b>2024</b>
SAS for Accounting Bootcamp	<b>2021</b>
STATA Accounting Coding Camp	<b>2021</b>

### **PROFESSIONAL AFFILIATIONS & CERTIFICATIONS**

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<b>American Accounting Association</b> , member	<b>2022-Present</b>
<b>Certified Public Accountant</b> (California, <i>License # 146368</i> )	<b>2021-Present</b>