

Charlotte Li, CPA

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

EDUCATION

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

Research Interests

Audit and Capital Markets Archival

Working Papers

“Demand for Shared Auditor in the Insurance-Reinsurance Industry” (*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, 2025 BYU Accounting Research Symposium

“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 (*Tschosik*)
- Revising for 2nd 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, 2025 BYU Accounting Research Symposium
- Revising to submit to a top journal

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

- 2025 BYU Accounting Research Symposium (**Presenter**)
- 2025 Rice University's Conference on The Role of Accounting and Information Frictions in Microenterprises
- 2025 AAA Annual Meeting (**Presenter, Moderator**)
- 2025 AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium (**Presenter**)
- 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

- 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

Texas A&M University, Mays Business School

Instructor

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)
 - Tax (Instructor: Prof. Patti Mills)

PROFESSIONAL EXPERIENCE

Deloitte & Touche, LLP - Los Angeles, CA

2019 - 2021

Audit & Assurance Senior Associate

Audit & Assurance Associate

AWARDS & HONORS

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

Texas A&M Python Accounting Bootcamp	2024, 2025
SAS for Accounting Bootcamp	2021
STATA Accounting Coding Camp	2021
Power BI and Tableau	2019

PROFESSIONAL AFFILIATIONS & CERTIFICATIONS

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