Liang XU

Associate Professor

Academy: Globalization

Research center: Finance & Accounting Insights on Risk and Regulation

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Research interests

Empirical Corporate Finance

Education

2017	PhD in Finance, Université Paris Dauphine-PSL, France
2013	Master, ESSEC Business School, France
2011	Master, Xiamen University, China
2008	Bachelor, Huazhong University of Science and Technology, China

Experience

Full-time academic positions

Since 2024	Associate Professor, SKEMA Business School, China
2021 - 2023	Assistant Professor, SKEMA Business School, China
2017 - 2020	Assistant Professor, Nanjing University, China

Publications

Peer-reviewed journal articles

CHEN, L., HUANG, A.H., WANG, X. and XU, L. (2026). Downside risk similarity and M&As. *Contemporary Accounting Research*, 43(1), pp. 7-38.

XU, L., YAN, X., YANG, H. and ZHANG, W. (2026). Prosocial CEOs and Corporate Tax Avoidance. *Journal of Business Ethics*, 204, pp. 367–390.

GUO, Y., XU, L., XUE, J., YANG, H. and ZHANG, C. (2026). Does the presence of institutional dual holders affect audit pricing? *Journal of International Accounting, Auditing and Taxation*, 60, pp. 100746.

ZHANG, W., GUO, Y., XU, L. and YANG, H. (2026). The Effects of Prosocial CEOs on Auditors' Risk Assessments: Evidence from Audit Pricing. *The International Journal of Accounting*.

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LU, Q., WAN, G. and XU, L. (2025). Generalist Versus Specialist CEOs and the Scope of Corporate Social Responsibility. *Journal of Business Ethics*, 197, pp. 143–158.

LIU, C., XU, L., YANG, L. and ZHOU, Y. (2025). Trade liberalization and municipal financing costs. *Journal of Banking and Finance*, 178, pp. 107524.

GASPAR, J.M., WANG, S. and XU, L. (2024). Digitalization and the performance of non-technological firms: Evidence from the COVID-19 and natural disaster shocks. *Journal of Corporate Finance*, 89, pp. 102670.

BU, M., XU, L. and TANG, R. (2023). MNEs' transfer of socially irresponsible practices: A replication with new extensions. *Journal of World Business*, 58(2), pp. 101384.

LIU, C., XU, L., YANG, H. and ZHANG, W. (2023). Prosocial CEOs and the cost of debt: Evidence from syndicated loan contracts. *Journal of Corporate Finance*, 78, pp. 102316.

WANG, S., WANG, X. and XU, L. (2023). Debt maturity structure and the quality of risk disclosures. *Journal of Corporate Finance*, 83, pp. 102503.

TANG, T., XU, L., YAN, X. and YANG, H. (2022). Simultaneous debt - equity holdings and corporate tax avoidance. *Journal of Corporate Finance*, 72, pp. 102154.

MA, Y. and XU, L. (2021). Major government customers and stock price crash risk. *Journal of Accounting and Public Policy*, 40(6), pp. 106900.

XU, L. (2021). Stock price informativeness and managerial inefficiency. *International Review of Economics and Finance*, 74, pp. 348-364.