

Xiaoxi Wu

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Department of Accounting
Bocconi University
Via Röntgen 1, Milan 20136, Italy

Email: xiaoxi.wu@unibocconi.it
[Bocconi](#), [Website](#), [Google](#)
Guidance Reports Data: [Link](#)

Academics

Bocconi University Assistant Professor of Accounting	Milan, Italy 2019 -
Lancaster University Ph.D. in Accounting and Finance (Dean's List)	Lancaster, UK 2019
Lancaster University MRes in Accounting and Financial Management (Distinction)	Lancaster, UK 2014
Cardiff University BSc in Accounting and Finance (First Class Honours)	Cardiff, UK 2013

Research Visits

New York University	New York, NY, USA 2024
Baruch College - CUNY	New York, NY, USA 2024
Duke University Visiting Ph.D. Student	Durham, NC, USA 2017

Research

Research Interests

Disclosure, Management Guidance, Corporate Communication, Analysts

Publications

Florou, A., Wu, X., Shuai, Y. and Zhang, V.Q. (2026). "State Control, Related-Party Transactions and Audit Reporting: Evidence from Key Audit Matters". *Journal of Accounting, Auditing & Finance*,41(2), 455-491.

Fu, X., Wu, X., & Zhang, Z. (2021). "The Information Role of Earnings Conference Call Tone: Evidence from Stock Price Crash Risk". *Journal of Business Ethics*, 173 (3), 643–660.

Working Papers (Co-authorships with Bocconi students are underlined.)

"On the Usefulness of Guidance Reports" with Bill Mayew, Jedson Pinto: [SSRN](#).
- *Review of Accounting Studies*, *Accepted*

"Management Non-GAAP Revenue Guidance" with Ted Christensen, Lynn Davis, Edgar Rodriguez-Vazquez: [SSRN](#).
- Media Mentions: Columbia Law School Blue Sky Blog, The Weekly Reader.

"Is Qualitative Management Guidance on Business Outlook Informative? Evidence from a Novel Dataset" with [Lin Si](#).
- Invited for presentation at the 2026 *JBFA* Conference

“Country-Specific Sentiment and Geographic Segment Disclosure” with Stephanie Dong, Joanna Wu: [SSRN](#).

“Commitment through Forecasting: Managerial Buyback Guidance and Payout Policy” with Zachary Kaplan, [Adriano Salerno](#), Lauren Vollon: [SSRN](#).

“Implicit Non-GAAP Earnings Guidance” with Kalin Kolev, Edgar Rodriguez-Vazquez: [SSRN](#)

Non-Accounting Publications

Koller, V., & Wu, X. (2023). “Analysts’ identity negotiations and politeness behaviour in earnings calls of US firms with extreme earnings changes”. *Corporate Communications: An International Journal*, 28 (5), 769-787.

Conference and Workshop Presentations (D = Discussant, P = Presenter)

Accounting Design Project (P), 2026 <i>JBFA</i> Conference (P, scheduled)	2026
6th Analyst Research Conference (P, D), ESCP Accounting Symposium (P), 47th EAA Annual Congress (P), Baruch College - CUNY (P), University of Georgia (P), INSEAD (P), University of Warwick (P)	2025
FARS Midyear Meeting (P), 46th EAA Annual Congress (P), Baruch College - CUNY (P), Cornell University (P), University of Bristol (P), University of Catania (P)	2024
JBFA Capital Markets Conference (D), LUMS/AMBS/ICAEW Conference (D), University of Nottingham, China (P)	2023
44th EAA Annual Congress (P), 9th EIASM Workshop on Audit Quality (D, P), University of Warwick (P), Queen’s University Belfast (P)	2022
1st Bocconi Accounting Mini-Conference (D), Association for Business Communication Regional Conference Vienna (P)	2021
Swiss Accounting Research Alpine Camp (P)	2020
Annual Corporate Finance Conference (P), University of Washington (P), Bocconi University (P), University of Amsterdam (P), IESE School of Management (P)	2019
1st Emerging Scholars in Accounting Conference (P), 22nd Financial Reporting and Business Communication Conference (P), NWSSDTP Workshop (P) - <i>Recipient of Best Presenter Award</i> , NWSSDTP Workshop	2018
33rd EAA Doctoral Colloquium in Accounting (P), 2nd Discourse Approaches to Financial Communication Conference (P), 15th International Pragmatics Conference (P)	2017
20th Financial Reporting and Business Communication Conference (P) - <i>Recipient of Sue Hrasky Scholarship for Best Doctoral Student Paper</i>	2016
NWSSDTP Workshop (P)	2015

Teaching

Qualifications

Bocconi Excellence in Advanced Teaching	2021
Associate Fellow, The Higher Education Academy, UK	2016

Bocconi University

30598. Sustainability and Corporate Communication	2023 - 2026
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30570. Fundamentals of Corporate Communication 2021 - 2022
30336/30426/30427/30693. Accounting and Financial Statement Analysis 2019 - 2026

Lancaster University

ACF 701. Dissertation: Empirical Asset Pricing - Textual Analysis and Machine Learning 2019

Service: Bocconi University

Dissertation Committee (Ph.D.)

Lin Si (Current student)

Yiyang Wu (Current student)

Tong Wang, Committee member (Placement: Barclays Quantitative Portfolio Group) 2021

Conference Organization

Conference Organiser, 1st Bocconi Accounting Mini-Conference (2021) 2021

Service: Professional

Editorial Board

Journal of Business Finance & Accounting 2025-

Ad-hoc Reviewer

Accounting Journals: Abacus; Accounting and Business Research; Accounting Forum; Asia-Pacific Journal of Accounting & Economics; British Accounting Review; European Accounting Review; Journal of Accounting, Auditing & Finance; Journal of Business Finance & Accounting; The International Journal of Accounting

Non-Accounting Journals: European Financial Management; Financial Analysts Journal; Finance Research Letters; Information Technology & People; Journal of Behavioral and Experimental Finance; Journal of Financial Stability; Journal of International Financial Markets, Institutions & Money; SAGE Open; Thunderbird International Business Review

Conference Reviewer

FARS Midyear Meeting (2026, 2025, 2024), AAA Annual Meeting (2025, 2024), HARC (2026, 2025)

Conference Scientific Committee

British Accounting and Finance Association SWAG Annual Conference 2025

Languages

English (fluent), Mandarin (native)