

**Christian Simon Paparcuri, Ph.D., CPA**

Dept. of Accountancy, City University of Hong Kong  
13/F, Room 234, LAU Academic Building  
Kowloon Tong, Hong Kong

cpaparcu@cityu.edu.hk

**Citizenships**

---

USA  
Venezuela

**Academic Employment**

---

Assistant Professor of Accounting. City University of Hong Kong. 3 Aug 2020-present

**Education**

---

Ph.D. in Accounting. Arizona State University. 11 May 2020  
*AICPA Fellowship for Minority Doctoral Students Recipient.*

Master of Accounting. University of Florida. 23 Dec 2014

Bachelor of Science in Accounting. University of Florida. 7 May 2013

**Working Papers**

---

1. “Regulatory Attention Across the Supply Chain”  
with Jenny Brown (ASU), Christina Ruiz (Indiana University), & Han Stice (GMU)  
***Revise and Resubmit at The Accounting Review***
  - Presented at 2023 AAA Annual Meeting
  - Presented at 2023 European Accounting Association Conference\*
  - Presented at Chinese University of Hong Kong 2022
  - Presented at 2020 American Taxation Association Meeting\*
  - Presented at 2019 National Tax Association Annual Conference
  - Presented at 2019 Joint ASU/UA Conference
  - Presented at 2019 PhD Project Conference
  - Presented at 2019 Washington University in St Louis ECD Workshop
  - Presented at 2019 AAA Western Regional Meeting\*
2. “Still Fighting the Tax Man – Determinants of Unresolved Years with the IRS”  
Dissertation, Jenny Brown (ASU) as chair
  - New Faculty Startup Grant
  - Presented at North Dakota State University 2020
  - Presented at Hong Kong Baptist University 2020
  - Presented at City University of Hong Kong 2020
  - Presented at University of Houston 2020
3. “The Effect of Auditor Industry Tax Experience On Their Clients’ Tax Avoidance and Tax Risk”  
with Ryan Huston (Texas Tech), & Steve Kaplan (ASU)
  - Presented at 2018 AAA Western Regional Meeting
  - Presented at 2017 PhD Project Conference
4. “Firm Political Orientation and IRS Attention”  
with Jenny Brown (ASU), & Christina Ruiz (Indiana University)
  - Presented at the AAA/Deloitte Foundation/J. M. Cook Doctoral Consortium 2019\*

5. “Auditing Morality: Sin Stocks and IRS Attention”  
with Jenny Brown (ASU), & Christina Ruiz (Indiana University)
  - Presented at 2021 American Accounting Association Annual Meeting
6. “Wisdom of the Crowd: Does Employee Education Level Matter for Firm Tax Planning?”  
with Yuanyuan Chen (CityU HK), Yige Jin (CityU HK), & Phyllis Mo (CityU HK)
  - Presented at 2023 AAA Annual Meeting\*

(\* = Presented by coauthor)

### **Works in Process**

---

1. The Transmission of Deposit Shocks via Small Banks  
with Jing Wen (CityU HK), & Xiang Yin (Tsinghua University)
2. Politically Connected Experts and Tax Policy Uncertainty  
with Aaron Nelson (UTEP), & Christina Ruiz (Indiana University)

### **Research Grants and Fellowships**

---

#### Strategic Research Grant

\$100,000HKD Approved 1 Sep 2022, as Principal Investigator. CityU Proj. No 7200679.

#### New Faculty Startup Grant

\$500,000HKD Approved 24 Nov 2020, as Principal Investigator. CityU Proj. No 7005963.

#### American Institute of Certified Public Accountants Fellowship for Minority Doctoral Students

\$12,000USD x 5 years, 2015-2019

### **Teaching Experience**

---

<b>Fall 2022:</b>	<b>AC4251 Taxation and Tax Planning</b> Instructor Rating (3 sections: 4.41 / 4.46 / 4.36 out of 5)
<b>Fall 2021:</b>	<b>AC4251 Taxation and Tax Planning</b> Instructor Rating (3 sections: 6.33 / 6.14 / 6.11 out of 7)
<b>Fall 2020:</b>	<b>AC4251 Taxation and Tax Planning</b> Instructor Rating (3 sections: 6.26 / 6.05 / 6.14 out of 7)
<b>October 2019:</b>	<b>Data Analytics Seminar for MTax Students</b> Teaching Assistant
<b>Spring 2018:</b>	<b>ACC242 Managerial Accounting I</b> Instructor Rating 6.5 / 7

### **Professional Experience**

---

Tax Accountant. High net worth individuals. Austin, Bovay, & Gillman, P.L.L.C. Gainesville, FL.	Tax season 2015
Tax Intern. High net worth individuals. Austin, Bovay, & Gillman, P.L.L.C. Gainesville, FL.	Tax seasons 2013, 2014

## Professional Certifications and Service

---

CPA, Massachusetts (2015-present)

Ad-Hoc Referee:

*Journal of Accounting and Public Policy*

*Asia Pacific Journal of Accounting & Economics*

## Conferences and Presentations

---

American Accounting Association Annual Meeting (Presenter)	Aug 2023
Chinese University of Hong Kong (Presenter)	Mar 2022
American Accounting Association Annual Meeting (Presenter)	Aug 2021
American Taxation Association Midyear Meeting	Feb 2021
China Accounting and Finance Review Annual Conference (Discussant)	Sep 2020
North Dakota State University (Presenter)	Apr 2020
Hong Kong Baptist University (Presenter)	Apr 2020
City University of Hong Kong (Presenter)	Mar 2020
American Taxation Association Midyear Meeting	Feb 2020
University of Houston (Presenter)	Jan 2020
National Tax Association Annual Conference (Presenter)	Nov 2019
Joint Arizona State University / University of Arizona Conference (Presenter)	Oct 2019
University of Illinois Tax Doctoral Consortium and Tax Symposium	Sep 2019
American Accounting Association Annual Meeting (Discussant)	Aug 2019
PhD Project Accounting Doctoral Students Association Conference (Presenter)	Aug 2019
Early Career Development Workshop - Washington University in St Louis (Presenter)	Jun 2019
American Taxation Association Midyear Meeting	Feb 2019
American Accounting Association Annual Meeting	Aug 2018
PhD Project Accounting Doctoral Students Association Conference (Discussant)	Aug 2018
American Accounting Association Western Regional Meeting (Presenter)	Apr 2018
American Taxation Association Midyear Meeting	Feb 2018
UNC Tax Doctoral Seminar	Jan 2018
PhD Project Accounting Doctoral Students Association Conference (Presenter; Best presentation award)	Aug 2017
American Accounting Association Annual Meeting	Aug 2017
American Taxation Association Midyear Meeting	Feb 2017
American Accounting Association Annual Meeting	Aug 2016
PhD Project Accounting Doctoral Students Association Conference	Aug 2016
American Accounting Association Annual Meeting	Aug 2015
PhD Project Accounting Doctoral Students Association Conference	Aug 2015

## References

---

Ryan Huston (Coauthor)  
Associate Professor, Texas Tech University  
[Ryan.Huston@ttu.edu](mailto:Ryan.Huston@ttu.edu)

Han Stice (Coauthor)  
Assistant Professor, George Mason University  
[jstice@gmu.edu](mailto:jstice@gmu.edu)

Roger White (Dissertation committee)  
Associate Professor, Arizona State University  
[Roger.White@asu.edu](mailto:Roger.White@asu.edu)