

# Susan (Xinjie) Tang

Email: [tangxinj@msu.edu](mailto:tangxinj@msu.edu) ▪ Phone: 785-727-3826

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## EDUCATION

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- Michigan State University**, East Lansing, MI *May 2023 (Expected)*  
Ph.D. in Accounting
- University of Notre Dame**, South Bend, IN *May 2014*  
M.S. in Accountancy
- University of Kansas**, Lawrence, KS *May 2013*  
B.S. in Accounting

## RESEARCH

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### Research Interests

Income Shifting, Multi-jurisdictional Corporate Taxation, Taxes and Business Decisions, Disclosure

### Dissertation

[1] “The Effect of Tax-motivated Income Shifting on the Informativeness of Aggregate Accounting Earnings for Macroeconomic Outcomes: Evidence from GDP Growth”

- Committee: Michelle Nessa (Chair), Alon Kalay, Kevin Markle, and Ryan Wilson
- Presentations: Michigan State University, AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium

### Working Papers (\* denotes presentation by coauthor)

[2] “The Effect of Market Leaders’ Tax-Motivated Income Shifting on U.S. Domestic Firms’ Investment Efficiency” (with Michelle Nessa and Ryan Wilson)

- Revising for second round review at the *Journal of Accounting and Economics*
- Presentations: 2021 ATA Mid-Year Meeting, 2021 Ohio State University Tax Research Symposium\*, 2021 European Institute for Advanced Studies in Management Conference on Current Research in Taxation\*, 2021 AAA Annual Meeting, 2021 NTA Annual Conference, Michigan State University, Pennsylvania State University\*, Southern Methodist University\*, University of Illinois\*, University of Oregon\*, and University of Waterloo\*

[3] “The Effect of U.S. Government Contracts on Outbound Income Shifting” (with Kevin Markle and Michelle Nessa)

- Presentations: Michigan State University, 2022 AAA Annual Meeting

### Work In Progress

[4] Real Effects of Third-Party Cross-Border Transparency Requirements (with Anh Persson)

## TEACHING EXPERIENCE

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ACC 331 – Federal Income Tax Accounting – Instructor – *Rating: 4.6/5*

Summer 2021

ACC 201 – Principles of Financial Accounting – Teaching Assistant – *Rating: 4.5/5* Fall 2019, Spring 2020

## **PROFESSIONAL SERVICE**

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2022 AAA Annual Meeting Discussant  
ATA Midyear Meeting Discussant  
AAA Annual Meeting Reviewer  
ATA Midyear Meeting Reviewer  
2021 AAA Annual Meeting Discussant  
AAA Annual Meeting Reviewer  
2020 - Present Mendoza College of Business Advisory Council, University of Notre Dame

## **CONFERENCE PARTICIPATION**

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2022 AAA Annual Meeting (Presenter, Discussant)  
ATA Midyear Meeting (Discussant)  
UNC Tax Symposium  
Midwest Accounting Research Conference  
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium  
MSU PwC Summer Symposium  
2021 NTA Annual Conference (Presenter)  
AAA Annual Meeting (Presenter, Discussant)  
ATA Midyear Meeting (Presenter)  
UIUC Symposium on Tax Research  
UIUC Tax Doctoral Consortium  
MSU PwC Summer Symposium  
Midwest Accounting Research Conference  
Ohio State University Tax Research Symposium (Co-author Presenter)  
UNC Tax Symposium  
2020 ATA Midyear Meeting  
UNC Tax Symposium  
MSU PwC Summer Symposium  
2019 ATA Midyear Meeting  
Midwest Accounting Research Conference  
MSU PwC Summer Symposium  
Notre Dame Accounting Research Conference  
2018 MSU PwC Summer Symposium  
8th MSU FCU Conference on Financial Institutions and Investments

## **HONORS AND AWARDS**

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AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow 2022  
Michigan State University Accounting Doctoral Program Scholarship 2018-2022

## **PROFESSIONAL EXPERIENCE**

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Tax Senior, EY LLP, Kansas City, MO 2014-2018

## **PROFESSIONAL CERTIFICATIONS AND MEMBERSHIPS**

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Missouri Certified Public Accountant (active)  
National Tax Association  
American Taxation Association  
American Accounting Association

## REFERENCES

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**Michelle Nessa**

Associate Professor of Accounting  
Michigan State University – Eli Broad College of Business  
East Lansing, MI 48824  
517.432.3229  
[nessa@broad.msu.edu](mailto:nessa@broad.msu.edu)

**Kevin Markle**

Associate Professor of Accounting and Deloitte/Michael Licata Fellow  
Michigan State University – Eli Broad College of Business  
East Lansing, MI 48824  
517.432.2919  
[marklek2@msu.edu](mailto:marklek2@msu.edu)

**Ryan Wilson**

Henry B. Tippie Chair in Accounting  
University of Iowa – Tippie College of Business  
Iowa City, IA 52242  
319.471.1913  
[ryan-wilson@uiowa.edu](mailto:ryan-wilson@uiowa.edu)