

Kaishu Wu (吴楷纾)

Curriculum Vitae

University of Waterloo
School of Accounting and Finance
200 University Ave. W., Waterloo, ON, Canada

Email: kaishu.wu@uwaterloo.ca
Office Phone: 519-888-4567 ext. 48013

Education

Ph.D. in Accounting
University of Oregon, Lundquist College of Business Jun. 2018

Academic Employment

Assistant Professor of Accounting
School of Accounting and Finance, University of Waterloo Jul. 2018 - Present

Lecturer
Lundquist College of Business, University of Oregon Jan. 2015 - Jun. 2018

Honors

Beta Gamma Sigma Membership 2018

Robin and Roger Best Research Award, University of Oregon 2017

Student Achievement Award, Federation of Schools of Accountancy 2011

Publications

1. "Tax Uncertainty and Incremental Tax Avoidance" (with David Guenther and Ryan Wilson), *The Accounting Review*, 2019
2. "Corporate Social Responsibility and Tax Avoidance: Evidence from the Adoption of Constituency Statutes", *Advances in Taxation*, 2023
3. "The Interaction of Incentive and Opportunity in Corporate Tax Avoidance: Evidence from Financially Constrained Firms", *Advances in Accounting*, 2024
4. "Fixed and Variable Tax Expense and the Cost of Equity Capital" (with Qintao Fan and David Guenther), *Journal of the American Taxation Association*, 2025
5. "Is Silence Golden? An Investigation of Zero Unrecognized Tax Benefit Firms" (with Kimberly Krieg and Ryan Wilson), *Journal of the American Taxation Association*, forthcoming
6. "Employee Education and Corporate Tax Outcomes: Evidence from Firm-Level Reporting" (with Hanzhong Shi and Kerui Zhai), *Advances in Accounting*, 2025

7. “Does the Tax Deductibility of Interest Affect Financial Reporting?” (with Shawn Huang and Kenneth Klassen), *Journal of Accounting and Public Policy*, 2025
8. “Does Political Connection Mitigate the Sanctions for Corruptions? Evidence from the Foreign Corrupt Practices Act (FCPA)” (with Wenjia Yan), *Journal of Business Finance and Accounting*, forthcoming
9. “Does Random Inspection in the Capital Market Curtail Corporate Tax Avoidance? Evidence from China” (with Jenny Guan, Jinyang Liu, and Yurou Liu), *British Accounting Review*, forthcoming
10. “Organizational Structure and Corporate Tax Burden in the Absence of Consolidated Tax Reporting” (with Kimberly Krieg, Yu Ruan, and Liangliang Wang), *Journal of Accounting and Public Policy*, 2026
11. “Allocation of Decision Rights and Adjustment Speeds Toward Target Levels of Tax Avoidance” (with Liangliang Wang, Dan Yang, and Haiyang Zhang), *Journal of Business Finance and Accounting*, forthcoming

Working Papers

- “Show Me the Tax: The Impact of Tax-Deductible Labeling on Charitable Crowdfunding” (with Ian Ho, Victor Wang, and Joanathan Ye), revising for the 2nd round review at *Information Systems Research*
- “The Impact of In-person Communication on Resolving Tax Uncertainty with the IRS: Evidence from Social Shutdowns during the COVID-19 Pandemic” (with Matthew Cobabe, Jing Huang, and Petro Lisowsky), revising for journal submission
- “How Do Emerging Market Firms Respond to Environmental Taxation?” (with Ying Liu, Mark Ma, and Jiaxing You), under review at *Journal of Financial and Quantitative Analysis*
- “On the Use of ‘Book-Tax Difference’ in Accounting Research” (with David Guenther and Linda Krull), revising for the 2nd round review at *Journal of the American Taxation Association*
- “The Effect of Trademark Protection on Corporate Strategic Decisions: New Evidence from Corporate Tax Planning” (with Yani Li, Hanzhong Shi, Qiang Wu, and Xin Yang), revising for the 3rd round review at *Journal of Business Finance and Accounting*
- “The Efficiency of Stock Exchange Self-Regulation: International Evidence from Stock Market Liquidity and Transparency” (with Jeong-Bon Kim, Wenjia Yan, and Kerui Zhai), revising for the 2nd round review at *European Accounting Review*
- “The Influence of Information Environments on Firm Maximization of After-Tax Returns and Use

of Tax Planning Channels: Evidence from Private CbCR Tax Disclosure” (with Andrew Bauer, Helena He, and Anh Persson), preparing for journal submission

“The Relation between Book-Tax Conformity and Earnings Quality: The Role of Accruals in Taxable Income” (with Linda Krull), preparing for journal submission

Research Grants

School of Accounting and Finance, Small Research Grants, \$3,000 CAD, 2019
 School of Accounting and Finance, Small Research Grants, \$7,000 CAD, 2021
 School of Accounting and Finance, Small Research Grants, \$7,500 CAD, 2022
 School of Accounting and Finance, Small Research Grants, \$7,500 CAD, 2023
 CPA Ontario, Centre for Sustainability Reporting and Performance Management, \$10,000 CAD, 2023
 National Natural Science Foundation of China (#72372025), \$400,000 CNY, 2023
 SSHRC Insight Development Grant (Principal Investigator), \$47,796 CAD, 2024
 School of Accounting and Finance, Small Research Grants, \$10,000 CAD, 2025
 School of Accounting and Finance, Small Research Grants, \$7,500 CAD, 2025
 CPA Ontario, Centre for Sustainability Reporting and Performance Management, \$7,000 CAD, 2025

Invited Presentations

University of San Diego	2025
West Virginia University (by co-author)	2024
Zhejiang University	2023
Huazhong University of Science and Technology	2023
Wuhan University of Technology	2023
Hohai University	2023
Southeast University	2023
Virginia Tech (virtual)	2023
Ball State University (by co-author)	2023
University of Hong Kong (by co-author)	2022
Zhejiang University	2022
Hong Kong Baptist University (by co-author)	2022
Iowa State University (by co-author)	2022
Hong Kong Polytechnic University (by co-author)	2022
Shanghai International Studies University	2021
Carnegie Mellon University (by co-author)	2021
Baylor University (by co-author)	2021
Henan University	2020
Hong Kong Baptist University	2020
Chinese University of Hong Kong	2018
Chinese University of Hong Kong – Shenzhen	2018
City University of Hong Kong	2018

University of Waterloo	2017
University of Arkansas	2017

Conference Presentations

ATA Midyear Meeting (scheduled)	2026
ATA Midyear Meeting	2024
HKUST Accounting Research Symposium	2023
Texas A&M University Accounting Research Conference	2023
CAPANA Annual Conference	2023
American Accounting Association Annual Meeting	2023
American Accounting Association Annual Meeting	2022
American Taxation Association Midyear Meeting	2022
Journal of International Accounting Research Conference	2022
FARS Midyear Meeting	2022
American Accounting Association Annual Meeting	2021
National Taxation Association Annual Meeting	2020
American Accounting Association Annual Meeting	2019
Hawaii Accounting Research Conference	2019
American Accounting Association Annual Meeting	2018
American Accounting Association – Western Region	2018
American Accounting Association Annual Meeting	2017

Courses Taught

School of Accounting and Finance, University of Waterloo

AFM 362 - Introduction to Individual and Corporate Taxation, Fall 2018

AFM 362 - Introduction to Individual and Corporate Taxation, Fall 2019

AFM 363 - Taxation 2 - Integration, Spring 2021

AFM 362 - Corporate Taxation, Spring 2022

ACC 760 - Seminar in Archival Empirical Research: Taxation, Winter 2023

AFM 362 - Corporate Taxation, Spring 2023

ACC 760 - Seminar in Archival Empirical Research: Taxation, Fall 2024

AFM 321 - Personal Financial Planning and Taxation, Winter 2025

Lundquist College of Business, University of Oregon

BA 215 - Introduction to Financial and Managerial Accounting, Winter 2015

BA 215 - Introduction to Financial and Managerial Accounting, Spring 2015

BA 215 - Introduction to Financial and Managerial Accounting, Winter 2016

BA 215 - Introduction to Financial and Managerial Accounting, Spring 2016

BA 215 - Introduction to Financial and Managerial Accounting, Spring 2018

Ph.D. Student Involvement

Committee Member

- Hamza Warraich, University of Waterloo, 2021

Faculty Advisor/Mentor; Committee Member
- Helena He, University of Waterloo

Professional Services

Referee:

British Accounting Review
American Journal of Finance and Accounting
Journal of Financial Reporting and Accounting
International Journal of Public Policy
Cogent Economics & Finance
Cogent Business & Management
Journal of Accounting and Public Policy
China Accounting and Finance Research
Canadian Tax Journal
SAGE Open
Journal of Corporate Accounting and Finance
Journal of the American Taxation Association
Journal of Accounting, Auditing, and Finance
Asia-Pacific Journal of Accounting and Economics
The Accounting Review
Corporate Governance: An International Review
Hawaii Accounting Research Conference
AAA Annual Meeting
ATA Midyear Meeting
AAA Western Region Meeting

Discussant:

ATA Midyear Meeting
AAA Annual Meeting
Hawaii Accounting Research Conference
University of Illinois Urbana-Champaign Tax Symposium (Doctoral Consortium)

Professional Experience

Levi Strauss and Co., Eugene, OR, Accounting Specialist	2012-2013
Duncan & Duncan CPA, Eugene, OR, Tax Consultant	2012
BDO China Shu Lun Pan CPAs, Hangzhou, China, Audit Intern	2009-2010
RSM China CPAs, Hangzhou, China, Tax Intern	2008