

Kaishu Wu (吴楷纾)

Curriculum Vitae

University of Waterloo
School of Accounting and Finance
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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

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| 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

"Tax Uncertainty and Incremental Tax Avoidance" (with David Guenther and Ryan Wilson),
The Accounting Review, March 2019

"Corporate Social Responsibility and Tax Avoidance: Evidence from the Adoption of
Constituency Statutes", *Advances in Taxation*, June 2023

"The Interaction of Incentive and Opportunity in Corporate Tax Avoidance: Evidence from
Financially Constrained Firms", *Advances in Accounting*, December 2024

"Fixed and Variable Tax Expense and the Cost of Equity Capital" (with Qintao Fan and David
Guenther), *Journal of the American Taxation Association*, forthcoming

"Is Silence Golden? An Investigation of UTB Non-reporting Firms" (with Kimberly Krieg and
Ryan Wilson), *Journal of the American Taxation Association*, forthcoming

"Employee Education and Corporate Tax Planning: Evidence from Firm-Level Reporting" (with
Hanzhong Shi and Kerui Zhai), *Advances in Accounting*, June 2025

“Does Tax Deductibility of Interest Expenses Affect Financial Reporting? Evidence from Conditional Conservatism” (with Shawn Huang and Kenneth Klassen), *Journal of Accounting and Public Policy*, forthcoming

Working Papers

“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), under review at *Review of Accounting Studies*

“A Tale of Two Taxes: Does Corporate Income Tax Avoidance Undermine the Role of Environmental Taxation in Promoting Environmental Sustainability?” (with Ying Liu, Mark Ma, and Jiaying You), under review at *Management Science*

“Show Me the Tax: The Impact of Tax-Deductible Labeling on Charitable Crowdfunding” (with Ian Ho, Victor Wang, and Joannathan Ye), under review at *Information Systems Research*

“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*

“Consolidated Tax Reporting, Corporate Tax Burden, and Risk Taking: Evidence from China” (with Kimberly Krieg, Yu Ruan, and Liangliang Wang), under the 3rd round review at *Journal of Accounting and Public Policy*

“Allocation of Decision Rights and Adjustment Speeds Toward Target Levels of Tax Avoidance” (with Liangliang Wang, Dan Yang, and Haiyang Zhang), under the 3rd round review at *Journal of Business, Finance, and Accounting*

“The Reputational Costs in Corporate Tax Avoidance: Evidence from Well-Known Trademarks in China” (with Yani Li, Hanzhong Shi, Qiang Wu, and Xin Yang), revising for the 2nd round submission at *Journal of Business, Finance, and Accounting*

“Does Political Connection Affect the Sanctions for Corruptions? Evidence from the Foreign Corrupt Practices Act (FCPA)” (with Wenjia Yan), under 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*

“Does Random Inspection in the Capital Market Curtail Corporate Tax Avoidance? Evidence from China” (with Jenny Guan, Jinyang Liu, and Yurou Liu), under the 2nd round review at *British Accounting Review*

“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

Invited Presentations

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| University of San Diego (scheduled) | 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

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| ATA Midyear Meeting | 2024 |
| HKUST Accounting Research Symposium | 2023 |

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| 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:

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

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| 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 |