

# Jingjing (Jing) Huang

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## **RESEARCH INTERESTS**

- Tax and non-tax incentives in investment decisions. Cross-border income shifting. Tax enforcement. R&D and intangible property. Financial reporting. Corporate governance.

## **EDUCATION**

PhD in Accounting, University of Oregon 2014  
MS in Accounting, Iowa State University 2007  
BS in Business Administration with honors, Shanghai University of Electric Power, China 2005

## **ACADEMIC POSITIONS**

*Virginia Tech, Pamplin College of Business*

John F. Carroll, Jr. Faculty Fellow 2021-present  
Associate Professor of Accounting 2021-present  
Assistant Professor of Accounting 2014-2021

*University of Oregon, Lundquist College of Business*

Instructor 2010-2014

## **RESEARCH**

### **Publications**

Huang, J., Krull, L., and Ziedonis, R. (2020). R&D investments and tax incentives: The role of intra-firm cross-border collaboration. *Contemporary Accounting Research* 37 (4): 2523-2557.

Huang, J., Matsunaga, S. R., and Wang, Z. J. (2020). The role of pension business benefits in institutional block ownership and corporate governance. *Contemporary Accounting Research* 37 (4): 1959-1989.

De Simone, L., Huang, J., and Krull, L. K. (2020). R&D and the rising foreign profitability of US multinational corporations. *The Accounting Review* 95(3): 177-204.

Huang, J. (2018). Foreign earnings management of US multinational companies: The role of decision rights. *Journal of International Business Studies* 49(5): 552-574.

### **Working Papers**

*When Mandatory Private Disclosure Meets Voluntary Public Disclosure: The Effect of Private Country-by-Country Reporting on Management Effective Tax Rate Forecasts* (with Sabrina Chi, John Jiang, and Anh Persson)

- Presented at Southern California Tax Reading group, University of Illinois, Michigan State University, University of Missouri, National Tax Association Annual Conference, and Hawaii Accounting Research conference
- Prepare for resubmission to *The Accounting Review*

*Does Tax Enforcement Inform Auditors' Risk Assessment? Evidence from Key Audit Matters* (with Jessica R. Filosa, Lijun (Gillian) Lei, and Sarah E. Stein)

- Presented at Virginia Tech, ATA Midyear meeting, International Symposium on Audit Research, AAA Annual meeting
- Prepare for resubmission to *Contemporary Accounting Research*

*The Effect of U.S. Tax Reform on U.S. R&D-Intensive Multinational Companies* (with Ben Osswald and Ryan Wilson)

- Presented at University of Waterloo, UT-Waterloo International Tax Symposium, WHU Young Scholar Tax Conference, National Tax Association Annual Conference (scheduled), ATA Midyear meeting

*The Effect of In-person Communication on Resolving Tax Uncertainty with the IRS: Evidence from Shutdown Policies During the Covid-19 Pandemic* (with Matt Cobabe, Pete Lisowsky, and Kaishu Wu)

- Presented at Virginia Tech, BYU accounting conference, George Washington, Texas A&M accounting conference (scheduled)

### **Research in Progress**

*How Does the Knowledge of Tax Havens Spread? Evidence from Patent Assignments* (with Lijun (Gillian) Lei, Devan Mescall, and Jeff Pittman)

- Project supported by a \$162,838 grant from the Canadian federal government through the Social Sciences and Humanities Research Council

*Internal Information Asymmetry and Local GDP Management* (with Jeff Pittman, Xingqiang Yin, and Zitian Wang)

### **RESEARCH PRESENTATIONS AND DISCUSSIONS**

\* Indicates presentation by co-author

2023: CEIBS, Fudan, International Accounting Research Publication Panel (moderator), National Tax Association Annual Conference\*, ATA Midyear meeting\*, Virginia Tech\*, BYU accounting conference\*, George Washington\*, Texas A&M accounting conference (scheduled)

2022: UT Austin–Waterloo tax symposium\*, International Symposium on Audit Research\*, WHU Young Scholar Tax Conference\*, University of Waterloo, ATA Midyear meeting\*, AAA Annual meeting

2021: American Tax Association Doctoral Consortium, Hawaii Accounting Research conference\*, Virginia Tech\*

2020: National Tax Association annual conference, Michigan State University\*, University of Missouri\*, American Tax Association section meeting (discussant), University of Illinois at Urbana-Champaign\*, Virginia Tech Executive Business Research program

2019: American Tax Association section meeting (discussant)

2018: UT Austin–Waterloo tax symposium\*, University of Pennsylvania Wharton Business School Spring Accounting Conference\*, George Mason\*, Northwestern innovation economics conference (discussant), American Accounting Association annual meeting (discussant)

2017: National Tax Association annual conference, American Accounting Association annual meeting (presenter and discussant)

2016: UT Austin–Waterloo tax symposium, Virginia Tech\*, Michigan State\*, American Accounting Association annual meeting (presenter and discussant)

2015: Virginia Accounting Research Conference, UBCOW conference at University of Washington\*, University of Iowa\*

2014: China International Conference in Finance\*, Washington State University\*, Virginia Tech,

Florida State University, Louisiana State University, University of Oregon, American Accounting Association annual meeting  
2013: University of Hong Kong,\* City University of Hong Kong,\* University of Oregon,\* Pacific Northwest Finance Conference,\* Asian Finance Association annual meeting,\* Financial Management Association annual meeting, University of New Hampshire, American University, Claremont McKenna College, University of Massachusetts–Boston, American Accounting Association annual meeting (presenter and discussant)

### **INVITED CONFERENCES**

2023: VT Accounting conference, ATA Midyear meeting, Texas A&M accounting conference, AAA Annual meeting  
2022: UT Austin–Waterloo tax symposium, UNC tax symposium, Contemporary Accounting Research Conference, WHU Young Scholar Tax Conference, University of Waterloo, VT Accounting conference, ATA Midyear meeting, AAA Annual meeting  
2021: UNC tax symposium, American Tax Association section meeting, the 11th Annual IRS/TPC Joint Research Conference on Tax Administration, OSU tax research symposium, Illinois Young Scholars Symposium, USPTO Symposium on Entity Resolution, Illinois Tax Symposium  
2020: UNC tax symposium, American Tax Association section meeting, UT Austin–Waterloo tax symposium  
2019: UNC tax symposium, PWC data analytics in accounting, American Tax Association section meeting, Virginia Tech accounting research conference  
2018: UT Austin–Waterloo tax symposium, Northwestern innovation economics conference, American Tax Association section meeting, Virginia Accounting Research Conference, American Accounting Association annual meeting, National Tax Association annual meeting  
2017: American Tax Association section meeting, Virginia Accounting Research Conference, American Accounting Association annual meeting, National Tax Association annual conference  
2016: American Tax Association section meeting, Virginia Accounting Research Conference, Northwestern innovation economics conference, UT Austin–Waterloo tax symposium, American Accounting Association annual meeting  
2015: American Accounting Association New Faculty Consortium, American Tax Association section meeting, Virginia Accounting Research Conference, Northwestern innovation economics conference  
2014: American Tax Association section meeting, UBCOW conference at University of Washington  
2012: American Accounting Association /Deloitte/J. Michael Cook Doctoral Consortium, American Tax Association Doctoral Student Consortium, All Oregon Finance Conference

### **MEDIA COVERAGE OF MY RESEARCH**

2020: Canadian Investment Review, “Does block ownership by pension service firms impact corporate governance?”  
2020: American Accounting Association press release, “How effective has tax reform been in reducing companies’ shifting of activities abroad? New research raises doubts.”  
2020: CFO, “Multinationals derive huge benefits from shifting R&D abroad.”  
2020: CPA Practice Advisor: “Did corporate tax cuts reduce shifts abroad?”

2020: CFO Dive: “Wages holding back repatriation of foreign profits, study finds.”

2020: Accounting Today, “Study questions effectiveness of TCJA at stemming foreign R&D shifting.”

2017: Harvard Business Review: “Globalization: Why firms really move R&D overseas.”

## **TEACHING**

### **PhD Level**

Virginia Tech, ACIS 6004: Current Research in Accounting\*

### **Undergraduate Level**

Virginia Tech, Introduction to Federal Income Taxation (Corporate and Individual) (2019-2022)

Virginia Tech, Principles of Federal Income Taxation (Corporate) (2014-2018)

University of Oregon, Introduction to Managerial and Financial Accounting (2010–2012)

## **SERVICE**

### **Ad Hoc Reviewer for Academic Journals**

- *The Accounting Review, Contemporary Accounting Review, Strategic Management Journal, Journal of the American Taxation Association, Journal of Accounting and Public Policy, Journal of International Accounting Research, Journal of International Accounting, Auditing and Taxation, International Journal of Auditing, Public Finance Analysis, Asian Accounting Review*

### **Reviewer for Academic Conferences**

- ATA conference (2015, 2018–2023), Hawaii Accounting Research Conference (2019), American Accounting Association conference (2015–2022)

### **American Accounting Association**

- Member, ATA Midyear Meeting Planning Committee (2022-2023)
- Trustee, ATA Board of Trustees (2022-2023)
- Member, AAA International Accounting Section Research/Award Committee (2021-2023)
- Member, ATA Conference Planning Committee (2021-2023)
- Member, ATA Research Resources and Methodologies Committee (2018–2023)
- Member, ATA Annual Meeting Program Committee (2021-2022)
- Member, AAA Award Committee (2021-2022)
- Member, ATA Doctoral Committee (2020-2021)
- Member, AIA Research Committee (2021-2022)
- Chair, ATA Technology Committee (2018–2019)
- Member, ATA Conference Selection Committee (2019–2020)
- Member, ATA Publication Committee (2018–2019)
- Member, ATA Tax Policy Committee (2018–2019)
- Member, ATA New Faculty Committee (2015–2017)

### **Virginia Tech**

- PhD dissertation committees:
  - Mi (Jamie) Zhou (2017)
  - Tripp Petzel (2017)
- Member, Pamplin College Multicultural Diversity Committee (2019–2023)
- Member, Pamplin Department Equity Diversity and Inclusion Committee (2021–2024)
- Member, ACIS Department Research Committee (2014–2022)
- Liaison, Virginia Accounting Research Conference (2019)
- Member, ACIS Department Academic Committee (2017)
- Member, ACIS Department Hiring Committee (2016)
- Assessor of students’ learning outcomes for Pamplin Undergraduate Assurance of Learning

- Committee (2018-2020)
- Assessor of students' learning outcomes for Pamplin ETS Committee (2018–2019)
  - Assessor of students' learning outcomes for ACIS Department Assurance of Learning Committee (2018–2020)

**FELLOWSHIPS**

Virginia Tech Pamplin College of Business John F. Carroll, Jr. Faculty Research Fellowship

Deloitte Foundation Doctoral Fellowship

University of Oregon Lundquist College of Business Summer Research Fellowship

University of Oregon Accounting Doctoral Fellowship