October 2026

Susan (Xinjie) Tang

University of Georgia
Terry College of Business
J.M. Tull School of Accounting
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ACADEMIC POSITION

University of Georgia, Terry College of Business — Athens, Georgia
Assistant Professor — 2023 to present

EDUCATION

Michigan State University, Eli Broad College of Business — East Lansing, MI
Ph.D. in Accounting — May 2023

University of Notre Dame, Mendoza College of Business — South Bend, IN
M.S. in Accountancy — May 2014

University of Kansas, School of Business — Lawrence, KS
B.S. in Accounting — May 2013

RESEARCH

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

Publications
"Market Leaders' Tax-Motivated Income Shifting and U.S. Domestic Firms' Investment Efficiency" with Michelle Nessa and Ryan Wilson. 2026. *The Accounting Review* 101(5): 381-409.

Working Papers
"The Effect of Tax-motivated Paper Shifting on the Informativeness of Aggregate Accounting Earnings for Macroeconomic Outcomes: Evidence from GDP Growth"

- Revising for 2nd round submission to *Contemporary Accounting Research*

"Unexpected Cost Increases & Corporate Disclosure: Evidence from Tariffs" (with Erik Elfrink and Erin Towery)

- Preparing for Submission

"Firms' Responses to the Global Minimum Tax" (with Preetika Joshi, Anh Persson, and Michelle Nessa)

- Preparing for Submission

"The Effect of AI on Cybersecurity Risks"

- Extending empirical analyses

TEACHING EXPERIENCE

Teaching Interests

My teaching interests focus on taxation. I aim to integrate my professional experience and research into the classroom to help students understand how taxes function and shape business decisions in practice. I am committed to building an interactive, inclusive, and safe learning environment that supports student engagement and growth.

ACCT 5400 – Taxation I – Instructor	Spring 2024 - Present
ACC 331 – Federal Income Tax Accounting – Instructor	Summer 2021
ACC 201 – Principles of Financial Accounting – Teaching Assistant	Fall 2019, Spring 2020

PROFESSIONAL SERVICE

2024	ATA Conference Discussant
	ATA Midyear Meeting Reviewer
	FARS Midyear Meeting Reviewer
	JATA Conference Committee
	ATA Annual Meeting Committee
2023	NTA Annual Conference Discussant
	NTA Annual Conference Reviewer
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 - 2023	Mendoza College of Business Advisory Council, University of Notre Dame

CONFERENCE PARTICIPATION

2026	NTA Annual Conference (Presenter)
	Texas-Waterloo Tax Symposium
2025	Southeast Section Accounting Research Conference
	ATA Midyear Meeting
2024	Texas-Waterloo Tax Symposium
	Southeast Section Accounting Research Conference
	ATA Midyear Meeting (Discussant)
2023	NTA Annual Conference (Presenter, Discussant)
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

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

PROFESSIONAL EXPERIENCE

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

PROFESSIONAL CERTIFICATIONS AND MEMBERSHIPS

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