

Amy Haojie Yang

📍 207-144 Hawkeye Ct., 52246, Iowa city, IA ✉ haojie-yang@uiowa.edu ☎ 541-632-0536

EDUCATION

University of Iowa Ph.D Candidate in Accounting	Iowa City, IA, USA 2022-2026 Expected
University of Oregon Ph.D Student in Accounting	Eugene, OR, USA 2020 - 2022
University of Toronto MMPA(Master of Management and Professional Accounting)	Toronto, Canada 2012-2014
Zhejiang University of Finance and Economics B.B.A	Hangzhou, China 2008-2012

PROFESSIONAL EXPERIENCE

Ernst & Young, LLP (EY) Tax Manager Tax Senior	Toronto, Canada 2018 - 2020 2017 - 2018
Clancy and Company Staff Accountant	Toronto, Canada 2014 - 2017

PROFESSIONAL CERTIFICATE

Chartered Professional Accountant(CPA, CA) (License#974337) 2017

RESEARCH INTERESTS

Tax policy, tax transparency, innovation, real effect of tax and disclosure

WORKING PAPERS (* presented by co-authors)

[1] **"The Indirect Effect of Investment-based Tax Policy on Innovation Efforts" (Dissertation)**
Presented at the 2025 AAA/Deloitte/J.Michael Cook Doctoral Consortium and the University of Iowa (Scheduled).

[2]**"Does Country-by-Country Reporting Make Multinational Firms Smarter?"**
with Michelle Nessa (Michigan State University) and Ryan Wilson (University of Iowa)
Presented at the University of Iowa, the 4th Annual Norwegian Tax symposium*, Leibniz University*,Stanford University*, the 2025 Financial Accounting and Reporting Section Midyear Meeting, the 2025 ATA Midyear Meeting, and the 2025 AAA Annual Meeting.

WORK IN PROGRESS

[3] **"Do investors believe in tax contagion?"**
with Bradford Hepfer (Texas A&M University) and Ryan Wilson (University of Iowa)

CONFERENCE PARTICIPATION

AAA Annual Meeting - Chicago, IL (Presenter, Discussant)	2025
Midwest Accounting Research Conference - Minneapolis, MN	2025
AAA/Dellitte/J.Michael Cook Doctoral Consortium - Dallas, TX (Presenter)	2025
Warton Spring Accounting Conference 2025 - Philadelphia, PA	2025
ATA Midyear Meeting & Doctoral consortium - Dallas, TX (Presenter)	2025
FARS Midyear Meeting & Doctoral consortium - Atlanta, GA (Presenter)	2025
UNC Tax Doctoral Seminar - Chapel Hill, NC	2025
Sidney Winter Lecture Series - Iowa City, IA	2022,2024
ATA Midyear meeting& Doctoral consortium - Long Beach, CA	2024
Midwest Accounting Research Conference - Notre Dame, IN	2023
Texas Tax Theory Seminar - Austin, TX	2023
The Ohio State University Tax Research Symposium - Virtual	2021
ATA Midyear Meeting - Virtual	2021
UBCOW Conference - Seattle, WA	2021

ACADEMIC SERVICE

Ad Hoc Reviewer, AAA Annual Meeting	2025
Ad Hoc Reviewer, FARS Midyear Meeting	2025
Ad Hoc Reviewer, ATA Midyear Meeting	2023-2025
Ad Hoc Reviewer, Journal of Accounting and Public Policy	2023-2025

TEACHING

University of Iowa

Instructor - Introduction to Financial Accounting (Summer 2024; 1 session ;Rating: 5.7/6.0)

TA - Introduction to Financial Accounting (Fall 2022; 2 sessions; Rating: 5.6/6.0)

University of Oregon

TA - Introduction to Financial Accounting (Fall 2021 - Winter 2022, 3 sessions per term)

University of Toronto

TA - Canadian Income Taxation (Summer 2019 - Spring 2020, 1 session per semester)

AWARD AND HONORS

AAA/Deloitte/J.Michael Cook Doctoral Consortium Fellow	2025
Keith Lantz Colleague Improvement Award	2025
Mary L. Collins Doctoral Fellowship in Accounting	2025
Post-Comprehensive Research Fellowship, Graduate College, University of Iowa	2024
Ernst & Young ATA Conference Travel Grant	2024

ORGANIZATION

American Accounting Association	2021 - Present
American Taxation Association	2021 - Present

ADDITIONAL INFORMATION

Programming: R, Stata, L^AT_EX

Citizenship: Canada

REFERENCE

Ryan J. Wilson

Henry B. Tippie Chair in Accounting

University of Iowa – Tippie College of Business

Iowa City, IA 52242

(319) 471-1913

Email: ryan-wilson@uiowa.edu 

Cristi A. Gleason

Carlson KPMG Professor in Accounting

University of Iowa – Tippie College of Business

Iowa City, IA 52242

(319) 335-1505

Email: cristi-gleason@uiowa.edu 

Jaron H. Wilde

Thomas and Margaret Kloet Professor in Accounting

University of Iowa – Tippie College of Business

Iowa City, IA 52242

(319) 335-0849

Email: jaron-wilde@uiowa.edu 

ABSTRACT

”The Indirect Effect of Investment-based Tax Policy on Innovation Efforts” (Dissertation)

This study examines the effect of investment-based tax policy on the level and nature of innovation efforts among capital-producing firms. I explore an indirect yet significant dynamic: how the bonus-depreciation-induced demand surge influences the innovation efforts of firms that supply these capital goods. Using a difference-in-difference design around the first two waves of U.S. bonus depreciation in the 2000s, I find that capital-producing firms with higher exposure to the temporary demand surge induced by bonus depreciation reduce R&D intensity and patents filing, and shift from radical toward incremental innovation. These effects persist up to 3 years post-incentive and intensify when capital-producing firms operate closer to the end users, face higher refinancing risks, and hold greater product market power. These findings demonstrate that the investment-based policy-induced demand surge distorts innovation incentives and prioritizes exploitation over exploration. The results underscore the critical need to incorporate technological progress when evaluating the growth effect of investment-based tax policy.

”Does Country-by-Country Reporting Make Multinational Firms Smarter?”

with Michelle Nessa (Michigan State University) and Ryan Wilson (University of Iowa)

This study examines whether multinational enterprises (MNEs) enjoy positive spillover from the costs incurred to meet the Country-by-Country Reporting (CbCR) requirements, in the form of an improved investment efficiency. Using a difference-in-differences design, we focus on international (non-U.S. and non-Canadian) MNEs where the incremental benefits of CbCR adoption are likely to be greatest and find CbCR firms experience an increase in investment price-sensitivity relative to non-CbCR firms from the same countries. These results are more pronounced in firms with greater language barriers between parent and affiliates, differences in industry alignment between parent and affiliates, and greater average geographic distance between the parent and affiliates. Results from the within treatment firm tests help validate the inference that the increase in investment efficiency stems from an improvement in CbCR firms’ information environment. Our findings document an important unintended consequence of private tax filing requirements in the form of improved resource allocation and provide insight into the types of firms most likely to benefit from this effect.