

Kaixuan Zhang, CPA

CONTACT

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Calgary, Alberta T2N 1N4

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EDUCATION

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| Doctor of Philosophy in Accounting | 2021-Exp 2026 |
| University of Calgary, Calgary, Alberta, Canada | |
| Master of Science in Accounting | 2016-2017 |
| Iowa State University, Ames, Iowa, USA | |
| Bachelor of Science in Accounting | 2010-2014 |
| Iowa State University, Ames, Iowa, USA | |

PROFESSIONAL DESIGNATION

Certified Public Accountant: License number O14222 Iowa

RESEARCH

Research Interests

- Intangible Investment
- U.S and Canadian Tax

Working Papers

- “R&D Capitalization and Tax Aggressiveness in the U.S.” with Anup Srivastava and Hussein Warsame

Abstract: This study examines the impact of the mandatory capitalization of research and development (R&D) expenditures under the Tax Cuts and Jobs Act (TCJA) on corporate tax aggressiveness, investment decisions, and earnings management in the United States. The TCJA's shift from immediate expensing to capitalization and amortization of R&D expenditures represents a significant change in tax policy, introducing a novel setting to analyze the behavioral responses of firms. Using book-tax differences (BTDs) to measure tax aggressiveness, this research investigates whether the new R&D capitalization requirements influence tax planning strategies, particularly among intangible-intensive firms.

- “The Spillover Effect of Tax Aggressiveness on U.S. and Canadian Corporations” with Hussein Warsame

Abstract: This study investigates the spillover effects of the U.S. Tax Cuts and Jobs Act (TCJA) of 2017 and Canada's Accelerated Investment Incentives (AII) on corporate tax aggressiveness and investment behaviors in the United States and Canada. The TCJA introduced significant reforms, including a reduction in the corporate tax rate and enhanced bonus depreciation provisions, incentivizing immediate expensing of qualifying property. Meanwhile, Canada's AII aimed to bolster domestic investment by accelerating capital cost allowances. Using book-tax differences (BTDs) as a proxy for tax aggressiveness, this study evaluates the direct impact of the TCJA on U.S. corporations and its indirect effects on Canadian corporations. Additionally, it assesses the effectiveness of the AII in mitigating cross-border tax spillovers and stimulating capital investment.

TEACHING EXPERIENCE

University of Calgary, Calgary, Alberta, Canada

Instructor

- ACCT 217 Introductory Financial Accounting 2025

Graduate Teaching Assistant

- ACCT 624 Financial Statement Analysis 2022
- ACCT 301 Accounting Principles 2023
- ACCT 421 Canadian Tax I 2023
- ACCT 423 Canadian Tax II 2024
- ACCT 217 Introductory Financial Accounting 2024

CONFERENCE

2024 Ethics Symposium, Toronto, Ontario, Canada 2024

Presented the research proposal "The Spillover Effect of Tax Aggressiveness on U.S. and Canadian Corporations"

Haskayne and Fox Accounting Conference, Banff, Alberta, Canada 2024

Presented the research proposal "The Spillover Effect of Tax Aggressiveness on U.S. and Canadian Corporations"

Haskayne and Fox Accounting Conference, Banff, Alberta, Canada 2023

Presented the research proposal "R&D Capitalization and Tax Aggressiveness in the U.S."

Haskayne and Fox Accounting Conference, Whistler, British Columbia, Canada 2022

CAAA Annual Conference, Saskatoon, Saskatchewan, Canada 2022

HONORS AND REWARD

CPA Alberta Research Grant 2022 and 2023

Iowa State University

Graduating with Distinction: Cum Laude 2014

Ivy College of Business Dean's List 2010-2014

ISU International Scholarship 2012

International Student Exchange Award 2009

INDUSTRY EXPERIENCE

Community CPA & Associates Inc, Des Moines, Iowa 2015-2016 and 2018

Staff Accountant

Leung Accountancy Corporation, Los Angeles, California 2013

Staff Accountant

Kingland Systems Corporation, Ames, Iowa 2014

Data Research Analyst

ORGANIZATIONS

American Accounting Association (Member) 2018-Current

Iowa Society of CPAs (Member) 2018-Current

ISU International Partners, Iowa State University

President 2011- 2014

Membership Chair 2016- 2017