Lishuang Huang

Department of Economics, Jinan University

Nationality: China   **Year of Birth**: 1996

Gender: Female

Tel: +86-18825067469

Email: lishuanghuanggz@163.com

Website: lishuanghuang.com

Professional Summary

Ph.D. Candidate in Economics (Public Finance & Taxation) with expertise in macroeconomic policy, fiscal analysis, and applied microeconometrics. Experienced as a Lecturer (taught 500+ undergraduates, advised award-winning student teams) and in audit/credit roles (supported 432+ SME IPO audits, assessed 30+ daily loan apps). Proficient in Stata/Python/R for data-driven research (e.g., VAT reform's labor market impact, hukou training policies) and published 3 peer-reviewed papers on taxation. Skilled in policy dialogue (presented at 4+ international/national conferences) and aligned with inclusive growth & fiscal sustainability goals.

Professional Experience

Guangzhou College of Commerce   Guangzhou, China
Full-time Lecturer, Department of Accounting   July 2019 – October 2025

- Instructed 3 core courses to 500+ undergraduates;
- Advised 5 student teams to win national tax competition awards.

BDO Sun Lun Public Accountants LLP (Yangcheng Branch)   Guangzhou, China
Audit Intern, Audit Department 12   January 2018 – December 2018

- Supported IPO audits for 432 subsidiaries; analyzed 5000+ receivables, verified 200+ large transactions;
- Data integration & Ensured more compliance with fiscal policies and accounting standards.

Guangfa Bank, Guangzhou Branch   Guangzhou, China
Intern, Credit Management Department   January 2016 – December 2016

- Reviewed 30+ daily SME loan apps; assessed credit risk via financials, assets & national policies;
- Check approval for 224 sub-branches & Aided quarterly "SME Loan Default Risks" report.

Education

Ph.D. candidate in Economics, Jinan University   Sept. 2021 - Present
   Guangzhou, China.

Visiting Ph.D. student, University of Mannheim   Nov. 2023 - Nov. 2024
   Mannheim, Germany.

M.S. in Taxation, Jinan University   Sept. 2017 - June 2019
   Guangzhou, China.

B.S. in Management, Guangdong University of Finance   Sept. 2013 - June 2017
   Guangzhou, China.

Publications

2019   Growth of Tax Revenue in Macao since the Return of 1999, *Sub National Fiscal Research.* (In Chinese), with Manman Hu [PDF]   [Summary(English)]

2021   Hong Kong's Tax Assessment System and its Reference to the Mainland, *Finance and Accounting for International Commerce.*(In Chinese) [PDF]   [Summary(English)]

2025   International Exploration, Controversies and Implications of Digital Services Tax (DST), *Tax Journal* (In Chinese) [PDF]   [Summary(English)]

Skills

Programming: Proficient in Stata, Python, R, Latex,SQL

Language: English (fluent); Mandarin (native); Cantonese(native); German (beginner); French (basic).

Selected Research

2023   Training for Hukou: Evidence from China (with Shimeng Liu and Wenquan Liang)[PDF]
Based on the China Labor-Force Dynamics Survey(CLDS), we find that the participation rate in training has significantly increased after the 2014 hukou reform. The higher the hukou requirements, the larger the participation rate of migrants, with training funds more likely to be self-financed. This phenomenon is attributed to getting bonus points related to the hukou system through training.Besides, migrants with less than a bachelor's degree or less than 40 years old are more likely to train. Training for hukou can improve individual income. However, the income increment for migrants is 62.08% less than the natives, coupled with a low skill match. Despite these skill mismatches and less favorable spillover effects, training facilitates the social integration of migrants into their cities of residence.

2024   Tax Incentives and Labor Market Power: Evidence from China's Value-added Tax Reform [PDF]
Using China's manufacturing firm-level data from 1998 to 2007, I measure labor market distortion as the ratio between a firm'smarginal revenue product of labor (MRPL) and wages. Most manufacturing firms operate in a monopsonistic environment, with an average markdown of 2.30, meaning workers earn only 43.47% of their marginal income. Using a difference-in-differences (DID) approach, this paper finds that the 2004 VAT reform increased labor market distortions, particularly in high-productivity, capital- intensive, and older firms, where workers received a smaller share of MRPL.

Presentations

2024   The CDSE seminar, University of Mannheim, *Mannheim, Germany.*

2023   The 7th China Labor Economists Forum, Zhejiang University *Hangzhou, China.*

2023   The 5th Conference of Development Economics, Sun Yat-Sen University *Zhuhai, China.*

2022   The 4th Conference China's Development Theory, Renmin University of China, *Online*

Summer School

2020   Summer Program of 7th International Tax Law, Xiamen University, *Xiamen, China.*

2021   Summer Program of Public Economics and Public Policy, Shandong University, *Online*

Grants and Awards

2023-2024   Research Talent International Funding Support, Guangdong Province, China

2021-2023 ,2018-2019   Graduate Fellowship, Jinan University

2020   Mentor of 1st Prize in Undergraduate Group of the China Tax Challenge Competition

2015   National Inspirational Scholarship, Guangdong University of Finance

Teaching Experience

2025   Digital Marketing, UOW College Hong Kong

2019-2023   Python Basic& Accounting & Economics , Guangzhou College of Commerce