

Jane Zhiyan Song, PhD, CPA

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ACADEMIC POSITIONS

Assistant Professor	2023 - present
RubinBrown Faculty Scholar	2024 - present
Trulaske College of Business, University of Missouri	Columbia, MO
Assistant Professor	2018 - 2023
Terry College of Business, University of Georgia	Athens, GA

EDUCATION

Ph.D. in Business Administration (Major: Accounting, Minor: Finance)	2018
Tippie College of Business, University of Iowa	Iowa City, IA
Master of Accountancy (Tax concentration)	2009
Graduate School of Business, Truman State University	Kirksville, MO
A.B. in Economics (Second major: Political Science, Minor: German)	2006
College of Arts & Sciences, Washington University in St. Louis	St. Louis, MO

RESEARCH

Interests: multinational taxation, tax policy and disclosure, financial accounting and disclosure

Publications

Nessa, M.L., Persson, A.V., Song, J.Z., Towery, E.M., Vernon, M.E. 2025. The effect of U.S. country-by-country reporting on U.S. multinationals' tax-motivated income shifting and real activities. *Journal of Accounting Research*. <https://doi.org/10.1111/1475-679X.12594>

- Conducted as part of IRS Statistics of Income Joint Statistical Research Program

Gleason, C.A., Markle, K.S. and Song, J.Z., 2023. Did FIN 48 improve the mapping between tax expense and future cash taxes? *Review of Accounting Studies*, pp.1-37. <https://doi.org/10.1007/s11142-022-09751-8>

Chung, B.H., Collins, D.W. and Song, J.Z., 2022. Managerial myopia and the unintended real consequences of conditional conservatism. *Journal of Business Finance & Accounting*. <https://doi.org/10.1111/jbfa.12675>.

- Presented at the 2022 JBFA Capital Markets Conference

Working papers

“Rapport-building effects of linguistic mirroring by analysts: Evidence from earnings conference calls” with Kate Brightbill and Christopher Small

- Presented at the 2022 Lone Star Research Conference (coauthor), Utah State University (coauthor), University of Georgia, Washington State University (coauthor), 2022 AAA Annual

Meeting (coauthor), 2022 BYU Accounting Research Symposium (coauthor), 2023 HARC (coauthor), 2023 FARS Midyear Meeting (coauthor)

“Disclosure of tax-related uncertainty and market liquidity” with Christopher Small

- Presented at University of Georgia, American University (coauthor), Washington University in St. Louis (coauthor), University of Alabama, 2021 AAA Annual Meeting, 2021 NTA Annual Conference, Michigan State University, University of Missouri

“What does the volatility of tax reserves signal about firms’ tax strategies?” with Phil Kunz and Stevie Neuman

- Presented at University of Kansas (coauthor), 2023 NTA Annual Conference, University of Missouri, 2025 ATA Midyear Meeting (scheduled)

“Government assistance and audit quality: Evidence from audit office job subsidies” with Bojun Cui, Matt Glendening, and Jingya Li

“What is the economic cost of reinvesting foreign earnings for financial reporting purposes?”

- Presented at University of Iowa, University of Georgia, Office of Tax Analysis at the U.S. Treasury, 2018 NTA Annual Conference, University of Utah, 2019 ATA Midyear Meeting, 2019 AAA Annual Meeting

WORKSHOPS AND CONFERENCE PARTICIPATION

2025	Hawai’i Accounting Research Conference (HARC) (discussant), FARS Midyear Meeting (discussant), ATA Midyear Meeting and JATA Conference (scheduled—presenter)
2024	Hawai’i Accounting Research Conference (HARC) (discussant), Sidney Winter Lecture Series, PwC Accounting and Tax Symposium, AAA Annual Meeting (discussant), University of Texas/Waterloo Tax Symposium, OTA Research Conference*, EY Tax Educators’ Symposium
2023	ATA Midyear Meeting and JATA Conference, Southeast Summer Accounting Research (SESARC) Conference, University of Illinois/Deloitte Tax Symposium, OTA Research Conference*, NTA Annual Conference (presenter, discussant), RAST Conference*
2022	ATA Midyear Meeting and JATA Conference, University of Georgia, Sidney Winter Lecture Series, JBFA Capital Markets Conference (presenter), University of Utah Tax Invitational (UTAXI) (presenter), OTA Research Conference*, University of Texas/Waterloo Tax Symposium, Michigan State University, EU Tax Observatory/CORPTAX CbCR Conference (presenter), University of Missouri, RAST Conference*
2021	ATA Midyear Meeting and JATA Conference (discussant)*, UNC Tax Symposium*, University of Alabama*, NTA Spring Symposium (discussant)*, AAA Annual Meeting (presenter)*, University of Illinois/Deloitte Tax Symposium (presenter)*, OTA Research Conference*, NTA Annual Conference (chair, presenter)*, RAST Conference*
2020	ATA Midyear Meeting and JATA Conference, EIASM Conference on Current Research in Taxation (discussant)*, University of Texas/Waterloo Tax Symposium*, OTA Research Conference*
2019	New Faculty Consortium, ATA Midyear Meeting and JATA Conference (presenter, discussant), Sidney Winter Lecture Series, CEAR Conference, University of Utah Tax Invitational (UTAXI), AAA Annual Meeting (presenter), University of Illinois/Deloitte Tax Symposium
2018	University of Georgia, UNC Tax Symposium, Southeast Summer Accounting Research (SESARC) Conference, AAA Annual Meeting, University of Texas/Waterloo Tax Symposium, University of Utah, NTA Annual Conference (chair, presenter, discussant)

2017 FARS Midyear Meeting (discussant), ATA Midyear Meeting and JATA Conference (discussant), Midwest Accounting Research Conference, AAA Annual Meeting (presenter), Notre Dame Fall Research Conference, University of Illinois/Deloitte Tax Symposium and Doctoral Consortium, University of Iowa, NTA Annual Conference (presenter), Accounting PhD Rookie Recruiting and Research Camp, Office of Tax Analysis at U.S. Treasury Dept.

2016 ATA Midyear Meeting and JATA Conference, Sidney Winter Lecture Series

2015 ATA/KPMG Tax Doctoral Consortium, ATA Midyear Meeting and JATA Conference, UNC Tax Symposium, University of Iowa, AAA Annual Meeting (discussant), University of Illinois/Deloitte Tax Symposium and Doctoral Consortium

2014 ATA Midyear Meeting and JATA Conference, UNC Tax Doctoral Seminar, Sidney Winter Lecture Series, AAA Annual Meeting (discussant x 2)

2013 Midwest Accounting Research Conference, ATA/KPMG Tax Doctoral Consortium, ATA Midyear Meeting and JATA Conference

* indicates virtual attendance

TEACHING EXPERIENCE

University of Missouri, Instructor

ACCTCY 4353/7353 Introduction to Taxation (undergraduate)

- Average rating (3 sections): 4.3/5 (2024) 2024 - present

University of Georgia, Instructor

ACCT 5400/7400 Taxation I (undergraduate)

- Average ratings (3 sections): 4.0/5 (2019), 4.6/5, 4.7/5, 4.7/5, 4.5/5 (2023) 2019 - 2023

University of Iowa, Instructor

ACCT 2100: Intro to Financial Accounting – Online (undergraduate)

- Average ratings (2 sections): 5.2/6 2016

ACCT 2100: Intro to Financial Accounting (undergraduate)

- Average ratings (2 sections): 5.6/6 (2013), 5.9/6 (2014) 2013 - 2014

University of Iowa, Teaching Assistant

Financial Accounting Standards and Analysis, MBA (for Dan Collins) 2018

Taxes and Business Strategy, M.Ac. and MBA (for Kevin Markle) 2017 - 2018

Other

Not-For-Profit and S Corp taxation, CPE Instructor, *RubinBrown LLP* 2011 - 2012

Business Information Technology, Instructor, *Truman State Univ.* 2008 - 2009

SERVICE ACTIVITIES AND PROFESSIONAL AFFILIATIONS

Ad hoc reviewer for *Accounting Horizons*, *International Tax and Public Finance*, *Journal of Accounting and Public Policy*, *Journal of the American Taxation Association*, *Journal of Business Finance & Accounting*, *Journal of International Accounting, Auditing, and Taxation*, *Journal of International Accounting Research*, *The Accounting Review*, *Review of Accounting Studies*, NTA Annual Conference, AAA Annual Meeting, ATA Midyear Meeting, FARS Midyear Meeting

Member, Missouri Society of CPAs 2024 - present

Member, ATA Early Career Development Committee 2020 - 2021

Member, ATA Research Resources and Methodologies Committee 2018 - 2020

Member, Tax Curriculum Committee, *University of Georgia* 2018 - 2023

Member, National Taxation Association 2017 - present

Member, American Taxation Association 2013 - present

Member, American Accounting Association 2013 - present

Reviewer, Iowa Tax Readings Group, <i>University of Iowa</i>	2012 - 2016
Vice President of Service and VITA, Beta Alpha Psi, <i>Truman State University</i>	2008 - 2009

HONORS AND AWARDS

RubinBrown Faculty Scholar, <i>University of Missouri</i>	2024 - present
Terry Sanford Summer Research Grant, <i>University of Georgia</i>	2022
Ballard and Seashore Dissertation Fellowship, <i>University of Iowa</i>	2017 - 2018
Henry B. Tippie Accounting PhD Fellowship, <i>University of Iowa</i>	2016 - 2017
FARS Excellence in Reviewing Award, <i>American Accounting Assoc.</i>	2016
Graduate Summer Research Award, <i>University of Iowa</i>	2016
Byron R. Ross Award for Teaching Excellence, <i>University of Iowa</i>	2015
AICPA Accounting Doctoral Scholar (ADS) Fellowship, <i>AICPA Foundation</i>	2012 - 2016
Graduate Teaching/Research Fellowship, <i>Truman State University</i>	2008 - 2009
UHY Advisors Accounting Scholarship, <i>Truman State University</i>	2008

PROFESSIONAL EXPERIENCE AND LICENSURE

Certified Public Accountant, Missouri (#2010032276), active	2009 - present
Tax associate, <i>RubinBrown LLP</i> , St. Louis, MO	2009 - 2012