Lishuang Huang

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Education

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

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

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.

Previous Employment

Lecturer, Department of Accounting, Guangzhou College of Commerce   June 2019 - Sept. 2021

Research Inerest

Taxation, Labor Economics, Development Economics.

Working Papers

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 mar- ket 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.

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)]

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*

Skills

Programming: Stata, Python

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

Grants and Awards

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

2021-2023 Graduate Fellowship, Jinan University

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

2018-2019 Graduate Fellowship, Jinan University

2015 National Inspirational Scholarship, Guangdong University of Finance

2015 Tax Tatent Competition, Third Prize, Guangdong University of Finance

Teaching Experience

2022 Taxation Management (Undergraduate), Jinan University.

2020 Economics (Undergraduate), Guangzhou College of Commerce.

2019 Accounting (Undergraduate), Guangzhou College of Commerce.

Industry Experience

2018 Audit Department Intern; BDO Sun Lun Public Accountants LLP, China

2016 Credit Management Department Intern; Guangzhou Branch of Guangfa Bank, China