

**Vienna University of Economics and Business (WU Vienna)**  
Department of Finance, Accounting and Statistics  
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## ACADEMIC POSITIONS

**Vienna University of Economics and Business (WU Vienna)**  
Assistant Professor [Universitätsassistent post-doc]  
Department of Finance, Accounting & Statistics

**Vienna, Austria**  
2018 – present

## EDUCATION

**Vienna University of Economics and Business (WU)**  
Doctorate in International Business Taxation (DIBT) (Ph.D.)  
Thesis Title: *Give and Take – The Effects of Taxation on Firms' Innovation*  
Thesis Committee: Prof. Dr. Caren Sureth-Sloane, Prof. Dr. Eva Eberhartinger,  
Prof. Dr. Leslie Robinson, Prof. Dr. Rupert Sausgruber.

**Vienna, Austria**  
2013 – 2018

**Uppsala University**  
Research Visit at the Uppsala Center for Fiscal Studies

**Uppsala, Sweden**  
2016

**Oxford University, Saïd Business School**  
Research Visit at the Centre for Business Taxation

**Oxford, UK**  
2016

**Lund University**  
Master of Laws in International and European Tax Law (LL.M.)

**Lund, Sweden**  
2011 – 2012

**Paderborn University**  
Master of Science in Business Economics (M.Sc.)  
Bachelor of Science in Economics (B.Sc.)

**Paderborn, Germany**  
2010 – 2013  
2007 – 2010

## RESEARCH & PUBLICATIONS

### RESEARCH INTERESTS

Analytical and empirical research on the effect of taxation and transfer pricing on firms' decision-making, particularly on firms' innovative activities. Disclosure research in financial accounting.

### PUBLICATIONS IN NON-REFEREED JOURNALS

- [1] BORNEMANN, T., A. SCHIPP, and C. SURETH-SLOANE (2021): "Was treibt die Komplexität der Ertragsbesteuerung multinationaler Unternehmen? – Ergebnisse einer Befragung in der deutschen Finanzverwaltung," *Deutsches Steuerrecht (DStR)*, 59(3), 182-190.
- [2] BORNEMANN, T. and E. EBERHARTINGER (2017): "Die Initiative der EU zum öffentlichen Country-by-Country Reporting," *RWZ*, 319-325. [The EU Initiative on public country-by-country reporting].

### WORKING PAPERS

- [1] BORNEMANN, T., A-L. MOOSMANN, and Z. NOVOTNY-FARKAS (2021): "The Consequences of Abandoning the Quarterly Reporting Mandate in the Prime Market Segment: Evidence from Austria," <https://ssrn.com/abstract=3881711>, under revision.

- [2] BORNEMANN, T., M. JACOB, and M. SAILER (2019): “Do Corporate Taxes affect Executive Compensation?,” <https://ssrn.com/abstract=3403486>, submitted to *The Accounting Review*, revise and re-submit, 3<sup>rd</sup> round.

Also discussed in Austria’s leading daily press:

- *Die Presse*, September 20, 2019. “[Gesetz gegen Topgagen wirkt nicht](#)”, p. 17.
- *Der Standard*, September 20, 2019. “Manager-Steuerbonus verpufft”, p. 18.
- *ORF Science*, September 19, 2019. „Steuerbonus für Managergagen ohne Wirkung“.

- [3] BORNEMANN, T., S. K. LAPLANTE, and B. OSSWALD (2018): “The Effect of Intellectual Property Boxes on Innovative Activity & Tax Avoidance,” *WU International Taxation Research Paper Series No. 2018-03*, <https://ssrn.com/abstract=3115977>, submitted to *Journal of the American Taxation Association (JATA)*, revise and re-submit, 2<sup>nd</sup> round.
- [4] BORNEMANN, T. (2018): “Do Transfer Pricing Rules distort R&D Investment Decisions?,” *WU International Taxation Research Paper Series No. 2018-02*, <https://ssrn.com/abstract=3114071>, under revision.
- [5] BORNEMANN, T. (2018): “Accounting Conservatism and Tax Avoidance,” *WU International Taxation Research Paper Series No. 2018-04*, <https://ssrn.com/abstract=3114054>, under revision.

## WORK IN PROGRESS

- [1] AUER, S., BORNEMANN, T., and E. EBERHARTINGER (2021): “Does Fair Value Taxation affect Banks’ Investment Portfolio and Risk-Taking?”.
- [2] BORNEMANN, T., and Z. NOVOTNY-FARKAS (2021): “Equity or Debt – How do Investors perceive Perpetual Corporate Hybrid Bonds?”.

## REPORTS AND OTHER PUBLICATIONS

- [1] BORNEMANN, T., A. SCHIPP, and C. SURETH-SLOANE (2020): 2018/2019 Umfrage zur Steuerkomplexität in deutschen Finanzverwaltungen, Executive Summary, [www.accounting-for-transparency.de](http://www.accounting-for-transparency.de).

## PROFESSIONAL EXPERIENCE

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### Paderborn University

Department of Taxation, Accounting and Finance, Research Assistant

**Paderborn, Germany**

2018

### Vienna University of Economics and Business (WU)

Department of Finance, Accounting & Statistics, Research Assistant

**Vienna, Austria**

2016 – 2018

### BMW Group

International Tax Department

**Munich, Germany**

2013 – 2016

### PricewaterhouseCoopers AG

Tax & Legal, International Corporate Tax

**Düsseldorf, Germany**

2012-2013

### Paderborn University

Department of Taxation, Accounting and Finance, Research Assistant

**Paderborn, Germany**

2012-2013

## PRESENTATIONS, SEMINARS AND DISCUSSIONS

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### PAPERS PRESENTED AT CONFERENCES

2021      *The Consequences of Abandoning the Quarterly Reporting Mandate in the Prime Market Segment: Evidence from Austria*, 16th workshop on European Financial Reporting (EUFIN), online, 2-3 September.

*Does fair value taxation affect banks’ investment portfolio and risk-taking?*, 11th EIASM Conference on Current Research in Taxation, online, 12-13 July.

- 2019 *Do Corporate Taxes affect Executive Compensation?*, 9<sup>th</sup> EIASM Conference on current Research in Taxation, Barcelona, 8-9 July.
- Do Corporate Taxes affect Executive Compensation?*, 81<sup>st</sup> Annual Meeting of the VHB, Rostock, 13-14 June.
- 2017 *Corporate Tax Avoidance and IP Boxes*, 110<sup>th</sup> Annual Conference on Taxation, National Tax Association, Philadelphia, 9-11 November.
- Corporate Tax Avoidance and IP Boxes*, 3<sup>rd</sup> Illinois Tax Doctoral Consortium on Tax Research, University of Urbana-Champaign, Chicago, 28 September.
- Corporate Tax Avoidance and IP Boxes*, 79<sup>th</sup> Annual Meeting of the VHB, 7-9 June.
- Corporate Tax Avoidance and IP Boxes*, 40<sup>th</sup> Annual Meeting of the European Accounting Association, 10-12 May.
- 2016 *Tax Avoidance and Accounting Conservatism*, 3<sup>rd</sup> Vienna PhD Seminar in International Business Taxation, 20-21 October.
- 2015 *Do Transfer Pricing Rules Distort R&D Investment Decisions?*, 108<sup>th</sup> Annual Conference on Taxation, National Tax Association, 19-21 November.
- The Impact of Organizational Form on MNEs' Group Structure and Tax Avoidance*, argus Annual Conference, University of Hanover, Germany, 2 July.
- Do Transfer Pricing Rules Distort R&D Investment Decisions?*, Annual Conference of the European Accounting Association, 29-30 May.
- Do Transfer Pricing Rules Distort R&D Investment Decisions?*, 2<sup>nd</sup> Vienna PhD Seminar in International Business Taxation, 16-17 April.

#### **PAPERS DISCUSSED AT CONFERENCES**

- 2021 *Heterogeneity in CSR Directive's Adoption – Evidence from Anti-Corruption Reporting on the German Stock Market*, 16th workshop on European Financial Reporting (EUFIN), online, 2-3 September.
- 2020 *Executive Compensation, Individual-Level Tax Rates, and Insider Trading Profits* 6<sup>th</sup> Berlin-Vallendar Tax Conference, 4 June.
- 2019 *Taxation and the External Wealth of Nations: Evidence from Bilateral Portfolio Holdings* 9<sup>th</sup> EIASM Conference on current Research in Taxation, 8-9 July.
- The Relation between Tax Complexity and Foreign Direct Investments: Evidence across Countries* 81<sup>st</sup> Annual Meeting of the VHB, 13-14 June.
- 2016 *Corporate Tax Managers and the Interplay between Tax Avoidance and Tax Compliance* 3<sup>rd</sup> Vienna PhD Seminar in International Business Taxation, 20-21 October.
- 2014 *The CCCTB Option – An Experimental Study* 1<sup>st</sup> Vienna PhD Seminar in International Business Taxation, 10-11 April.

#### **OTHER TALKS AND PRESENTATIONS**

- 2017 Discussion in the Doctoral Seminar of the 7<sup>th</sup> Conference on Current Research in Taxation (EIASM), Vienna, 13 July.
- 2016 *Tax avoidance via inter-temporal profit shifting*, TAF Young Researcher Seminar, Paderborn University, Germany, 13 June.
- 2015 *Who benefits from IP Boxes?*, TAF Young Researcher Seminar with Caren Sureth, Paderborn University, Germany, 11 November.
- Do Transfer Pricing Rules Distort R&D Investment Decisions?*, TAF Research Seminar, Paderborn University, Germany, 1 June.

*Do Transfer Pricing Rules Distort R&D Investment Decisions?*, Poster presentation at the 2015 ATA Midyear Meeting, Washington DC, USA.

2014 *Do Transfer Pricing Rules Distort R&D Investment Decisions?*, TAF Research Seminar, Paderborn University, Germany, 5 December.

*Taxing R&D Investments and Intangibles in a Globalised World*, TAF Young Researcher Seminar with Caren Sureth, Paderborn University, Germany, 8 January.

## TEACHING EXPERIENCE

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2021	Graduate level: <i>Advanced Topics in International Accounting Research, Financial Statement Analysis and Security Valuation</i> Undergraduate level: <i>Financial Statement Analysis, International Accounting Research</i>
2020	Graduate level: <i>Advanced Topics in International Accounting Research, Financial Statement Analysis and Security Valuation</i> Undergraduate level: <i>Financial Statement Analysis, International Accounting Research</i>
2019	Graduate level: <i>Advanced Topics in International Accounting Research, Financial Statement Analysis and Security Valuation</i> Undergraduate level: <i>Financial Statement Analysis, International Accounting Research</i>
2018	Graduate level: <i>Financial Statement Analysis and Security Valuation</i>
2017	Graduate level: <i>Tax Accounting, Taxes and Business Strategy</i> Undergraduate level: <i>Tax Accounting</i>
2016	Graduate level: <i>Tax Accounting</i>
2015	Graduate level: <i>International Business Taxation</i>

## GRANTS & SCHOLARSHIPS

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2019	Förderpreis der Nürnberger Steuergespräche e.V. [Dissertation Award]
2018	Merit-based scholarship for an excellent dissertation, Vienna University of Economics and Business. [Forschungsprämie für eine hervorragende Dissertation].
2017	Merit-based scholarship, Vienna University of Economics and Business. [Department-spezifische Leistungsprämie für exzellente Forschung].
2016	Travel Grant, Vienna University of Economics and Business. Travel Grant, Ernst & Young. Marty Escoffier Award for the 2016 ATA/KPMG Tax Doctoral Consortium (Travel Grant). Project Grant, Vienna University of Economics and Business Grant for Small Research Projects.
2013 – 2016	ProMotion PhD Fellowship, BMW Group, Munich, Germany.

## PROFESSIONAL SERVICE

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Ad-hoc reviewer for *European Accounting Review*, *FinanzArchiv [Public Finance Analysis]*

Reviewer for the EAA Annual Congress (Sections: Taxation, Financial Reporting)

Member of the Organizing and Scientific Committee of the Vienna Doctoral Consortium in Taxation

## AFFILIATIONS

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since 2020      Research Fellow of DFG Collaborative Research Center *TRR 266 Accounting for Transparency*: [www.accounting-for-transparency.de](http://www.accounting-for-transparency.de).

since 2018      American Accounting Association (AAA)

European Accounting Association (EAA)

Verband der Hochschullehrer für Betriebswirtschaft e.V. (VHB)

## MISCELLANEOUS

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**Languages**      German (native), English (fluent).