

Vienna University of Economics and Business (WU Vienna)

Department of Finance, Accounting and Statistics
Welthandelsplatz 1, Building D3
AT-1020 Vienna, Austria

Phone: + 43 1 313 36 6572

tobias.bornemann@wu.ac.at

[Google Scholar author page](#)

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 Vienna)

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

PUBLICATIONS IN PEER-REVIEWED JOURNALS

- The Effect of Intellectual Property Boxes on Innovative Activity & Tax Avoidance, (with Stacie Laplante and Ben Osswald), *Journal of the American Taxation Association (JATA)*, forthcoming.
- Do Corporate Taxes affect Executive Compensation?, (with Mariana Sailer and Martin Jacob), *The Accounting Review*, forthcoming. Media coverage in Austria's leading daily press:
 - *Die Presse*, September 20, 2019: [Gesetz gegen Topgagen wirkt nicht.](#)
 - *Der Standard*, September 20, 2019: Manager-Steuerbonus verpufft.
 - *ORF Science*, September 19, 2019: Steuerbonus für Managerbonus ohne Wirkung.

PUBLICATIONS IN NON-REFEREED JOURNALS

- Was treibt die Komplexität der Ertragsbesteuerung multinationaler Unternehmen? – Ergebnisse einer Befragung in der deutschen Finanzverwaltung, (with Adrian Schipp and Caren Sureth-Sloane), *Deutsches Steuerrecht (DStR)*, 2021, 59(3), 182-190.

- Die Initiative der EU zum öffentlichen Country-by-Country Reporting, (with Eva Eberhartinger), *RWZ*, 2017, 319–325.

WORKING PAPERS

- The Consequences of Abandoning the Quarterly Reporting Mandate in the Prime Market Segment: Evidence from Austria, (with Anna-Lena Moosmann and Zoltán Novotny-Farkas), <https://ssrn.com/abstract=3881711>, under revision.
- 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.
- Accounting Conservatism and Tax Avoidance, *WU International Taxation Research Paper Series No. 2018-04*, <https://ssrn.com/abstract=3114054>, under revision.

WORK IN PROGRESS

- Does Fair Value Taxation affect Banks' Investment Portfolio and Risk-Taking?, (with Sylvia Auer and Eva Eberhartinger).
- Equity or Debt – How do Investors perceive Perpetual Corporate Hybrid Bonds?, (with Zoltán Novotny-Farkas)

REPORTS AND OTHER PUBLICATIONS

- Umfrage zur Steuerkomplexität in deutschen Finanzverwaltungen 2018/2019, (with Adrian Schipp and Caren Sureth-Sloane), www.accounting-for-transparency.de.

PROFESSIONAL EXPERIENCE

Paderborn University Department of Taxation, Accounting and Finance, Research Assistant	Paderborn, Germany 2018
Vienna University of Economics and Business (WU Vienna) 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

CONFERENCES AND SEMINARS

PAPERS PRESENTED AT CONFERENCES AND SEMINARS

- 2022 TRR 266 Brown Bag Seminar, Mannheim University; 83rd Annual Meeting of the VHB.
- 2021 16th Workshop on European Financial Reporting (EUFIN); 11th EIASM Conference on Current Research in Taxation.
- 2019 9th EIASM Conference on current Research in Taxation; 81st Annual Meeting of the VHB.
- 2017 110th Annual Conference on Taxation, National Tax Association; 3rd Illinois Tax Doctoral Consortium on Tax Research; 79th Annual Meeting of the VHB; 40th Annual Meeting of the European Accounting Association.

- 2016 3rd Vienna Doctoral Consortium in Taxation; TAF Young Researcher Seminar, Paderborn University.
- 2015 108th Annual Conference on Taxation, National Tax Association; arqus Annual Conference; Annual Conference of the European Accounting Association; 2nd Vienna Doctoral Consortium in Taxation; TAF Young Researcher Seminar, Paderborn University; ATA Midyear Meeting.

PAPERS DISCUSSED AT CONFERENCES

- 2022 12th EIASM Conference on Current Research in Taxation; TRR266 Annual Conference; 5th Vienna Doctoral Consortium on Taxation.
- 2021 16th workshop on European Financial Reporting (EUFIN).
- 2020 Berlin-Vallendar Tax Conference.
- 2019 9th EIASM Conference on current Research in Taxation; 81st Annual Meeting of the VHB.
- 2017 Doctoral Seminar of the 7th Conference on Current Research in Taxation (EAISM).
- 2016 3rd Vienna Doctoral Consortium in Taxation.
- 2014 1st Vienna Doctoral Consortium in Taxation.

TEACHING EXPERIENCE

- 2022 Adv. Topics in Accounting Research; Financial Statement Analysis & Security Valuation
- 2021 Adv. Topics in Accounting Research; Financial Statement Analysis & Security Valuation
- 2020 Adv. Topics in Accounting Research; Financial Statement Analysis & Security Valuation
- 2019 Adv. Topics in Accounting Research; Financial Statement Analysis & Security Valuation
- 2018 Financial Statement Analysis and Security Valuation
- 2017 Tax Accounting, Taxes and Business Strategy
- 2016 Tax Accounting
- 2015 International Business Taxation

GRANTS & SCHOLARSHIPS

- 2022 Merit-based scholarship, Vienna University of Economics and Business. [Department-spezifische Leistungsprämie für exzellente Forschung].
- 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 ProMotion PhD Fellowship, BMW Group, Munich, Germany (2013-2016).

PROFESSIONAL SERVICE

- Ad-hoc reviewer for *European Accounting Review*, *FinanzArchiv [Public Finance Analysis]*
- Reviewer for the EAA Annual Congress (Sections: Taxation, Financial Reporting)
- Member, Organizing and Scientific Committee of the Vienna Doctoral Consortium in Taxation
- Reviewer, ATA Research Resources and Methodologies Committee (2022-)

AFFILIATIONS

- American Accounting Association (AAA)
- European Accounting Association (EAA)
- Verband der Hochschullehrer für Betriebswirtschaft e.V. (VHB)
- Research Fellow of DFG Collaborative Research Center TRR 266 *Accounting for Transparency*:
www.accounting-for-transparency.de.

MISCELLANEOUS

Languages German (native), English (fluent).