

Vienna University of Economics and Business (WU Vienna)

Department of Finance, Accounting and Statistics

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ACADEMIC POSITIONS

WU Vienna

Assistant Professor of Accounting [Universitätsassistent post-doc]

Department of Finance, Accounting & Statistics

Vienna, Austria

since 2018

EDUCATION

WU Vienna

Habilitation [Venia Docendi in Betriebswirtschaftslehre]

Vienna, Austria

2024

Doctorate in International Business Taxation (DIBT) (Ph.D.)

2013 – 2018

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.

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

PROFESSIONAL EXPERIENCE

BMW Group

International Tax Department

Munich, Germany

2013 – 2016

PricewaterhouseCoopers AG

Tax & Legal, International Corporate Tax

Düsseldorf, Germany

2012 – 2013

RESEARCH & PUBLICATIONS

PUBLICATIONS IN PEER-REVIEWED JOURNALS

1. The Consequences of Abandoning the Quarterly Reporting Mandate in the Prime Market Segment, 2023, (with Anna-Lena Moosmann and Zoltán Novotny-Farkas), *European Accounting Review*, forthcoming. <https://doi.org/10.1080/09638180.2023.2239298>.
2. The Effect of Intellectual Property Boxes on Innovative Activity & Tax Avoidance, 2023, (with Stacie Kelley and Benjamin Osswald), *Journal of the American Taxation Association (JATA)*, 45(2), 1–28. <https://doi.org/10.2308/JATA-2021-013>.
 - Awarded the *JATA Outstanding Paper Award*.
3. Do Corporate Taxes Affect Executive Compensation?, 2023, (with Martin Jacob and Mariana Sailer), *The Accounting Review*, 98(2), 31–58. <https://doi.org/10.2308/TAR-2019-0567>.
 - Awarded the *WU Award 2023 for Excellence in Research*.
 - Media coverage:
 - *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 Managergagen ohne Wirkung.

PUBLICATIONS IN PRACTITIONER JOURNALS

1. Verschwiegenheitspflichten in der GRI-Nachhaltigkeitsberichterstattung, (with Josef Baumüller), *Praxis der Internationalen Rechnungslegung (PIR)*, 2023, 19(5), 171–176.
2. 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.
3. Die Initiative der EU zum öffentlichen Country-by-Country Reporting, (with Eva Eberhartinger), *Zeitschrift für Recht & Rechnungswesen (RWZ)*, 2017, 319–325.

WORKING PAPERS

1. Do Transfer Pricing Rules distort R&D Investment Decisions?,” *WU International Taxation Research Paper Series No. 2018-02*, <https://ssrn.com/abstract=3114071>.
2. Accounting Conservatism and Tax Avoidance,” *WU International Taxation Research Paper Series No. 2018-04*, <https://ssrn.com/abstract=3114054>.

WORK IN PROGRESS

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

REPORTS AND OTHER PUBLICATIONS

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

CONFERENCES & SEMINARS

PAPERS PRESENTED AT CONFERENCES AND SEMINARS

- 2024 Academic contributor to the EAA Reporting Standards Workshop on “*Financial instruments with characteristics of equity-proposed amendment to IAS 32, IAS 7 and IAS 1*”.
- 2023 3rd Swiss Accounting Research Alpine Camp (SARAC); 45th Annual Meeting of the European Accounting Association.
- 2022 TRR 266 Brown Bag Seminar, Mannheim University; 83rd Annual Meeting of the VHB; 44th EAA Annual Congress.
- 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

- 2023 6th Vienna Doctoral Consortium in Taxation; TRR266 Virtual Doctoral Tax Seminar; 45th Annual Meeting of the European Accounting Association.
- 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 (EIASM).
- 2016 3rd Vienna Doctoral Consortium in Taxation.
- 2014 1st Vienna Doctoral Consortium in Taxation.

TEACHING EXPERIENCE

- 2023 Financial Statement Analysis & Security Valuation; IFRS Group Accounting
- 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 & AWARDS

- 2024 JATA Outstanding Paper Award.
- 2023 FWF Austrian Science Fund Grant, *Interaction Effects of Regulatory and Financial Reporting* (P 36801-G), EUR 238,796, (joint with Zoltán Novotny-Farkas); WU Award 2023 for Excellence in Research.
- 2022 Merit-based scholarship, WU Vienna [Department-spezifische Leistungsprämie für exzellente Forschung].
- 2019 Förderpreis der Nürnberger Steuergespräche e.V. [Dissertation Award]
- 2018 Merit-based scholarship for an excellent dissertation, WU Vienna. [Forschungsprämie für eine hervorragende Dissertation].
- 2017 Merit-based scholarship, WU Vienna [Department-spezifische Leistungsprämie für exzellente Forschung].
- 2016 Travel Grant, WU Vienna; Marty Escoffier Award for the 2016 ATA/KPMG Tax Doctoral Consortium (Travel Grant), Project Grant, WU Vienna: 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], Journal of Accounting & Public Policy
- 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 (2022-2023)

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.

MISCELLANEOUS

Languages German (native), English (fluent).