

Vienna University of Economics and Business
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ACADEMIC POSITIONS

10/2018 – present **Assistant Professor**
Department of Finance, Accounting and Statistics,
Vienna University of Economics and Business (WU Vienna), Austria.

EDUCATION

10/2013 – 02/2018 **Ph.D.** — Doctorate in International Business Taxation (DIBT),
Vienna University of Economics and Business (WU Vienna), Austria.
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.

04/2016 – 07/2016 **Research Stay** — Uppsala Center for Fiscal Studies, Uppsala University,
Sweden.

01/2016 – 04/2016 **Research Stay** — Oxford University Centre for Business Taxation, Said
Business School, University of Oxford, UK, 3 months.

10/2010 – 04/2013 **M.Sc.** — Business Economics, University of Paderborn, Germany.

09/2011 – 08/2012 **LL.M.** — International and European Tax Law, Lund University,
Sweden.

10/2007 – 09/2010 **B.Sc.** — Economics, University of Paderborn, Germany.

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.

Publications in non-refereed journals

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

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>. Revising for journal submission.

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>. Revising for journal submission.

BORNEMANN, T. (2018): “Accounting Conservatism and Tax Avoidance,” *WU International Taxation Research Paper Series No. 2018-04*, <https://ssrn.com/abstract=3114054>. Revising for conference submission.

PROFESSIONAL EXPERIENCE

05/2018 – 08/2018	Paderborn University, Chair for Business Administration, esp. Business Taxation, Germany, Research Assistant.
09/2016 – 03/2018	Vienna University of Economics and Business, Tax Management Group, Austria, Research Assistant.
10/2013 – 09/2016	BMW Group, International Tax Department, Germany, Research Fellow.
04/2013 – 09/2013	Paderborn University, Chair for Business Administration, esp. Business Taxation, Germany, Research Assistant.
2012 – 2013	PricewaterhouseCoopers AG, Tax & Legal, International Corporate Tax, Germany, Student Employee.
2012 – 2013	Paderborn University, Chair for Business Administration, esp. Business Taxation, Germany, Student Assistant.
2012	PricewaterhouseCoopers AG, Tax & Legal - International Corporate Tax, Germany, Internship.
2010 – 2011	Paderborn University, Chair for Business Administration, esp. Business Taxation, Germany, Student Assistant.

CONFERENCE ACTIVITY

Papers presented at conferences

- 2017 *Corporate Tax Avoidance and IP Boxes*, 110th Annual Conference on Taxation, National Tax Association, 9-11 November.
- Corporate Tax Avoidance and IP Boxes*, 3rd Illinois Tax Doctoral Consortium on Tax Research, University of Urbana-Champaign, Chicago, 28 September.

Corporate Tax Avoidance and IP Boxes, 79th Annual Meeting of the VHB, 7-9 June.

Corporate Tax Avoidance and IP Boxes, 40th Annual Meeting of the European Accounting Association, 10-12 May.

2016 *Tax Avoidance and Accounting Conservatism*, 3rd Vienna PhD Seminar in International Business Taxation, 20-21 October.

2015 *Do Transfer Pricing Rules Distort R&D Investment Decisions?*, 108th Annual Conference on Taxation, National Tax Association, 19-21 November.

The Impact of Organizational Form on MNEs' Group Structure and Tax Avoidance, arqus 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?, 2nd Vienna PhD Seminar in International Business Taxation, 16-17 April.

Papers discussed at conferences

2016 *Corporate Tax Managers and the Interplay between Tax Avoidance and Tax Compliance*, 3rd Vienna PhD Seminar in International Business Taxation, 20-21 October.

2014 *The CCCTB Option – An Experimental Study*, 1st Vienna PhD Seminar in International Business Taxation, 10-11 April.

Other talks and presentations

2017 Discussion in the Doctoral Seminar of the 7th Conference on Current Research in Taxation (EAISM), 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

- 2017 *Tax Accounting*, Vienna University of Economics and Business, Austria, summer term, Master's level.
Taxes and Business Strategy, Vienna University of Economics and Business, Austria, summer term, Master's level.
Tax Accounting, Vienna University of Economics and Business, Austria, summer term, Bachelor's level.
- 2016 *Tax Accounting*, Vienna University of Economics and Business, Austria, winter term, Master's level.
- 2015 *International Business Taxation, esp. German Foreign Income Tax Act*, University of Paderborn, Master's level.

GRANTS & SCHOLARSHIPS

- 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].
- 2013 – 2016 ProMotion PhD Fellowship, BMW Group, Munich, Germany.
- 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.

MISCELLANEOUS

- Languages** German (native), English (fluent).
- Software** Wolfram Mathematica, STATA, R, LaTeX, MS Office.