Academic Report 2025–2026

Business Taxation Group

Institute for Accounting & Auditing

Table of Contents

Introducing the Group

We are pleased to present the achievements of the Business Taxation Group for the academic year 2025/2026. Our team currently includes 14 staff members from Austria, Indonesia, Italy, the Netherlands, and the Westbank, who are supported and supervised by Professors Eva Eberhartinger, Matthias Petutschnig, and Harald Amberger. We extend our heartfelt appreciation for the excellent collaboration to our colleagues Univ. Profs. Ewald Aschauer, Klaus Hirschler, Katrin Hummel, Zoltán Novotny-Farkas, Christian Riegler, and Katrin Weiskirchner-Merten, and their teams, with whom we share a friendly relationship at the Institute for Accounting & Auditing.

Over the following pages, we would like to introduce our team and provide information about our research and teaching activities. Our commitment to the relevant courses in two bachelor's, two master's, and two doctoral programs at WU remained unchanged. Our teaching is aligned with the professional profile of tax advisors and the requirements of in-house tax departments of companies, financial institutions, and tax administrations. In addition to specialized knowledge, we particularly emphasize enabling students to independently develop new solutions for tax-related issues in business, including those based on changes in legislation.

Thanks to our diverse relationships with accounting firms and companies we manage to maintain practical relevance. At the same time, literature seminars and the writing of the master's and bachelor's theses introduce students to academic work, and a potential dissertation allows for in-depth research on the impact of taxes on business.

In the past academic year, we were also able to organise several events, e.g. the Vienna Accounting Days (Wiener Bilanzrechtstage), the 8th Tax & Accounting Symposium, the 7th Audit Committee Special and the 7th Vienna Doctoral Consortium in Taxation. In our Accounting Research Seminar, researchers from all over the world presented their current scientific work and discussed it with us. Just as we have presented at numerous national and international workshops and conferences and have taken part in the academic discourse.

In our research, we focus on national and international topics, reflected in numerous publications and presentations. We would like to extend special congratulations to our former employee, Dr. Christian Renelt, on receiving his Promotio sub auspiciis Praesidentis rei publicae – the highest academic honor awarded by the Republic of Austria.

We hope you enjoy reading our academic report,

Univ. Prof. Dr. Eva Eberhartinger
a.Univ. Prof. Dr. Matthias Petutschnig
a.Univ. Prof. Harald Amberger, PhD

FACULTY (AS OF JUNE 2026)

The group's staff are introduced here. For further information on individual research activities, please refer to the chapter Research Projects (the hyperlink will directly guide you to the respective section of the report).

PROF. DR. EVA EBERHARTINGER, LL.M. (EXETER)

has been the chair of the group since 2002. She studied business administration at the University of Linz and obtained her PhD at WU. She held positions as visiting professor at HEC Paris and as full professor at the University of Münster in Germany. She held visiting positions at the University of Illinois at Urbana-Champaign (USA), University of Exeter (UK), HEC (France), HEC Montréal (Canada), McGill University (Canada), the University of Malta, and Macquarie University (Australia). From 2006 to 2011, she was the Vice-Rector for Financial Affairs at WU. In her research, she focuses on the effects of taxation on transnational issues in companies, the effect of tax on corporate finance, and the link between tax law and accounting law in the context of determining taxable income.

ASSOC.PROF. DR. MATTHIAS PETUTSCHNIG, StB

is an Associate Professor at the Business Taxation Group (since January 2013). Before that, he was with a large Austrian accounting and tax consulting firm. He holds a Magister diploma in Economics and Law and a doctorate in Social and Economic Sciences both from WU. His dissertation, dealing with the allocation of tax liabilities among corporate group entities under the EU's Common Consolidated Corporate Tax Base proposal, was awarded by the Austrian Theodor Körner Fonds and the German Chamber of Tax Consultants in 2011. In his current research projects Prof. Petutschnig focuses on consolidated taxation regimes, the OECD BEPS Action Plan, Capital Gains Taxation, etc. He held visiting positions at the University of Leipzig, Singapore Management University and North Carolina State University. Since April 2024, he has been the programme director of the master's programme in Taxation and Accounting. Additionally to his academic position he practises tax law as Director at KPMG Austria.

ASSOC.PROF. HARALD AMBERGER, PhD

is an Associate Professor at our group. He obtained his habilitation in June 2023. In addition, Harald held positions at Dartmouth College and the University of Iowa. In his research he investigates the influence of taxes and tax complexity on business decisions (e.g. financing and investment decisions, choice of legal form, dividend distribution behavior). Some of his current projects use pseudonymized Austrian corporate tax return data to study the effects of anti-Base Erosion and Profit Shifting rules and to measure the extent of tax-motivated cross-border income shifting. In doing so, he applies empirical as well as experimental research methods. He is admitted as a permanent visiting researcher at the Deutsche Bundesbank. He is also an Associate Editor for Accounting Open, member of the Editorial Board of the European Accounting Review and reviewer for numerous renowned academic journals. For his research output and review activities, he received several national and international awards.

OSAID ALSHAMLEH, MSc

Osaid Alshamleh is a researcher and doctoral candidate in the Doctoral Program in International Business Taxation (DIBT) at the Business Taxation Group. He holds a bachelor's degree in Accounting and a master's degree in Banking and Finance. He has also obtained professional qualifications in Investment Appraisal and Project Finance from Queen's University, Canada. Before joining WU Vienna in 2023, Osaid gained professional experience in the financial services sector in Dubai and subsequently worked as a financial analyst at Cambridge Resources International Inc., a research and consulting firm. His main areas of expertise include tax policy and cost-benefit analysis. His doctoral research examines the effects of international tax policies on business investment, with a particular focus on how measures aimed at curbing profit shifting influence firms' investment decisions. In the winter semester 2026/27, he will be a Visiting Scholar at the Mossavar-Rahmani Center for Business and Government at Harvard Kennedy School.

PAUL BREZINA, MSC (WU), StB

is Research and Teaching Associate, externally funded by ABG Wirtschaftsprüfungs & Steuerberatungs GmbH. He holds a master's degree in Taxation and Accounting from WU Vienna. In April 2017, he was appointed as an Austrian tax advisor. Currently, his research focuses on questions in connection with Cryptoeconomy and Blockchain-Technology.

TOMMASO DEIDDA, MSc

Tommaso joined WU's Business Taxation Group as a DIBT doctoral researcher in September 2024. He holds a bachelor's degree in Economics and Business and a master's degree in International Management. Before joining WU, he worked as a tax official in the Large Business Taxpayers and International Division of the Italian Revenue Agency, contributing to international tax cooperation through automatic exchange of information initiatives, OECD peer reviews, and the EU Fiscalis Programme. His research focuses on European and international tax policy and regulation, particularly in the banking and digital sectors.

RUBY DOELEMAN, MSc

Ruby graduated with an MSc in Economics and Taxation from the Erasmus School of Economics in Rotterdam in 2022, through which she has obtained a background in both economics and international tax law. During her studies, she has gained work experience at both the Dutch Ministry of Finance and at international accounting firms to gain an understanding of both the practical and legislative side of corporate taxation. She has been working on her dissertation in the DIBT since September 2022. In October 2026, she will take up a post-doc position (Universitätsassistentin post doc) at the University of Innsbruck.

HANNAH FLEISCHANDERL, MSc (WU)

Hannah completed her Master's degree in Finance and Accounting at WU in the summer of 2024 and has since been working as a Research and Teaching Associate prae-doc at the Business Taxation Group. Previously, she supported the department as a Research Assistant. Her research focuses primarily on tax avoidance and tax planning.

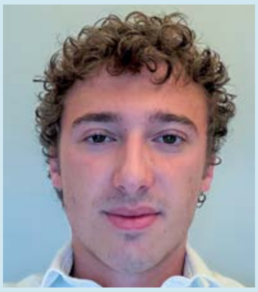
NIKLAS GROHSMANN

has been working as a student assistant at the Business Taxation Group since October 2025, supporting the group in both research and teaching. He completed his bachelor's degree in Business and Economics at WU Vienna and is currently pursuing a master's degree in Taxation and Accounting, also at WU Vienna. From the winter semester 2026/27 onward, he will continue his work at the Business Taxation Group in a new role as a university assistant prae doc, third party funded by EY.

HANNAH KRANAWETTER, MSc (WU)

Hannah completed her Master's degree in Taxation and Accounting at WU in summer 2024 and has been working as a research assistant at the Department of Business Taxation ever since. During her prior studies, she already gained practical experience in tax consulting. In her research, she focuses on the effects of global minimum taxation on companies and their effective tax burden.

DR. STEFANIE PENDL
Stefanie has been an Assistant Professor at our group since May 2026. She completed her doctoral studies at the University of Graz in January 2026, where she worked as a research assistant before joining the Business Taxation Group at WU. In 2024, she was a visiting researcher at the Wisconsin School of Business at the University of Wisconsin-Madison. In some of her projects she uses pseudonymized Austrian corporate tax return data to study the effects of anti-Base Erosion and Profit Shifting rules and to measure the extent of tax-motivated cross-border income shifting. She also has projects at the intersection of taxation and auditing, including research on auditor-provided tax services.



LORENZ REINPRECHT
has been working as a Research Assistant at the Business Taxation Group since September 2025. His responsibilities include supporting the department in research and teaching. He is currently completing his bachelor's degree in business, economics and social sciences at WU. Starting in the winter term 2026/27, he plans to begin the master's program in Taxation and Accounting at WU.

MAG. SABINE RETTIG
worked for two years in the International Accounting Group at WU. Since October 2016, she has been working in the Business Taxation Group. She is the coordinator of all administrative and organizational issues. Besides being Prof. Eberhartinger's personal assistant, Sabine is responsible for various organizational tasks, such as the group's budget administration, assistance for students, and organizing the group's teaching activities.

KHAIRUNNISA RIDWAN, McommAdv
Khairunnisa was born in Indonesia. She graduated cum laude with her Bachelor of Economics at the University of Riau in 2016. In 2018, she got a scholarship from the Australia Awards to pursue a master's degree in Australia. She obtained a Master of Commerce (Advanced) from the College of Business and Economics (CBE) at the Australian National University (ANU) in 2021. She has been studying at WU's Doctoral International Business Taxation (DIBT) since September 2022. Her work focuses on empirical research in accounting and taxation. In particular, her current projects explore the effects of financial accounting standards on tax aggressiveness, the role of tax incentives in investment decisions, and the determinants of tax-motivated income shifting. She will move to Warwick Business School at the University of Warwick (UK) as a Houlden Fellow (Postdoctoral Research Fellow).

GUEST FACULTY

Prof. Dr. DDr. h.c. Caren Sureth-Sloane (University of Paderborn and WU)	is a part-time professor in our group and a DIBT faculty member.

VISITING RESEARCHERS

Noemi Pecoraro	Università di Bologna, Italy
Prof. Elisabetta Mafrolla	Università di Foggia, Italy
Jianing Yu	Central University of Finance and Economics, China

PAST FACULTY MEMBERS

Marufa Akhter, MSc	is a lecturer and researcher at Fachhochschule Wiener Neustadt.
Dr. Christian Renelt	pursues a career as tax advisor with EY in Vienna. We warmly congratulate him on his Promotio sub auspiciis Praesidentis rei publicae; his dissertation is titled "Firms' Tax-Specific Information Environment and Business Decisions."

Our academic year 2025/2026

51 held **Courses**

44 **Speeches & Presentations**

77 completed **Bachelor's and Master's Theses**

14 **Members**
7 Female
7 Male

22 **Publications**

5 different **First Languages**

13 **countries visited**

12 **Research Seminars**

4 **Guest Faculty and Visiting Researchers**

8 **External Lecturers**

Teaching

We offer classes in the bachelor's, master's, and PhD programs.

BACHELOR'S PROGRAM – BUSINESS AND ECONOMICS (BBE): FINANCIAL REPORTING & ANALYSIS

Within the fully English-taught bachelor's program business and economics (BBE) the Business Taxation Group oversees the course Financial Reporting & Analysis. It provides first-year students with basic skills in reporting and analysis of financial statements. Furthermore and together with the Accounting, Taxation and Auditing Group we offer the specialization "Accounting & Taxation". Our Group is responsible for the administration of the specialization and is involved with three courses on the basic principles of corporate taxation and on international tax planning and a literature seminar, which also prepares the students for their bachelor thesis.

Also this year, several students completed their Bachelor Thesis with our group.

BACHELOR'S PROGRAM: SPECIALIZATION IN ACCOUNTING AND TAXATION

The specialization in accounting and taxation is overseen by the Institute of Accounting and Auditing. It provides third-year students with an in-depth education, in which they obtain the insightful knowledge needed for work in the fields of tax consulting and auditing, as well as in in-house finance, accounting, auditing, and tax departments of companies.

The syllabus covers two main areas: financial reporting and tax management. Courses I and II are continual assessment courses and may be completed only sequentially (Course I in the first semester, followed by Course II in the second semester). This specialization concludes with a final written examination. All courses in this specialization are offered in both winter and summer terms.

The Business Taxation Group oversees the specialization courses Accounting and Tax (Course I), Investment, Finance and Taxes (Course III), and Tax Statements and Tax Management (Course IV), as well as supervises bachelor's theses.

For further information, please refer to the website: **wu.ac.at/accounting/lehre/sbwl-rechnungslegung-und-steuerlehre**

Faculty and Students of the Specialization Accounting and Taxation

CLASSES OFFERED IN MASTER'S PROGRAMS

The Business Taxation Group teaches classes in two master's programs. Moreover, we supervise master's theses written by students enrolled in either program.

Master's Program in Finance and Accounting

The Business Taxation Group teaches the following courses in the master's program in Finance and Accounting (click on the class to be directed to the university's course register, which contains a detailed description for each class): Accounting and Taxes; Investment, Finance and Taxes; Special Issues of Business Taxation and Choice of Legal Form; the seminar in Applied Taxation; and the master's thesis seminar.

Further information about the master's program in general can be found on its website: **wu.ac.at/en/programs/masters-programs/finance-and-accounting/overview**

Master's Program in Taxation and Accounting

The Business Taxation Group teaches the following classes in the master's program in Taxation and Accounting (click on the class to be redirected to the university's class register with a detailed description for each class): Introduction Taxation and Accounting; Introduction to Business Taxation; Investments, Finance and Taxes; International Business Taxation; Business Taxation Seminar; and the master's thesis seminar.

Further information about the master's program in general can be found on its website: **wu.ac.at/en/programs/masters-programs/taxation-and-accounting/overview**

Supervised Master's Theses

All master's students must submit a master thesis. Through the master thesis, students are able to demonstrate their ability to independently delve into relevant topics using appropriate scientific research methods.

The following master's theses were supervised by the group and were successfully completed in 2025/2026:

Borchashvilli, H.: Darstellungen und kritische Analyse der Gesetzesänderung im Zusammenhang mit Reihengeschäften und Dreiecksgeschäften.
Bungartz, M.: Erbschaftsteuern im internationalen Vergleich
Fiferna, C.: Mindestbesteuerungskonzepte: Ein kritischer Vergleich von CAMT und Pillar II
Gillesberger, M.: Effektive Steuersätze österreichischer Kapitalgesellschaften – eine empirische Analyse
Kirnazhytski, A.: Common-law-Trust im österreichischen Steuerrecht
Kitz, N.: Die eigenen Anteile im Steuerrecht – Hybrid zwischen Wirtschaftsgut und Einlagenrückzahlung?
Klamminger, T.: Der umsatzsteuerliche EU-Kleinunternehmer – unionsrechtliche Vorgaben und die Umsetzung in Österreich durch das AbgÄG 2024
Krumböck, J.: Die Besteuerung von Unternehmensgruppen iSd § 9 KStG: Zweifelsfragen im Lichte aktueller Rechtsprechung und Neuerungen durch das AbgÄG 2024
Lechner, F.: Quellensteuern im Lichte der FASTER Richtlinie
Letko, S.: Die FASTER-Richtlinie – Ein Ansatz zur Harmonisierung der Quellensteuer-Verfahren in der EU
Liphart, L.: Steuern im Mindestbesteuerungsregime – die Berechnung der angepassten erfassten Steuern
Löchler, L.: Die CbCR-Umsetzung in Österreich – eine kritische Analyse
Mitter, M.: Der Einfluss der Zinsschranke auf die Kapitalstruktur potenziell betroffener österreichischer Unternehmen
Pichler-Stainern, A.: Die nationale Ergänzungssteuer im Mindestbesteuerungsregime
Pieber, J.: Behavioral Tax Research – Ein Überblick über die Literatur zu Field Experiments
Ringitscher, K.: DAC 8 und Krypto-Besteuerung in der EU
Schöny, M.: Aufwertung von Grund und Boden über die Anschaffungskosten hinaus - Bilanzpolitische Spielräume und steuerliche Konsequenzen im Kontext eines möglichen UGB-Wahlrechts
Schrauf, B.: Die Auswirkungen des „Tax Cuts and Jobs Act" auf das Investitionsverhalten amerikanischer Tochtergesellschaften in Österreich

Szalay, M.: Steuerliche Anreize für ökologische und nachhaltige Investitionen in Österreich
Tauzil, I.: Der Einfluss der globalen Mindestbesteuerung auf bestehende Investitionsanreize in Österreich
Thumfart, S.: Die Gruppenbesteuerung iSd § 9 KStG mit einem Fokus auf die gruppeninterne Ergebniszurechnung
Todorovic, D.: Länderbezogene Ertragsteuerinformationsberichte – Das CbCR-VG
Werlberger, P.: Share Deals in der Grunderwerbsteuer: aktuelle Entwicklungen in Österreich und ein internationaler Vergleich
Winter, T.: Steuerliche Auswirkungen von Covid19 auf betriebliche und außerbetriebliche Einkünfte
Zeina, Y.: Der Einfluss gestiegener Zinssätze auf die steuerliche Einstufung von Liebhaberei bei Immobilien
Zottmann, J.: Meldepflichten für Betreiber digitaler Plattformen im Zusammenhang mit DAC 7

DOCTORAL STUDIES

Doctoral Program at WU

Together with the other academic groups of the Institute for Accounting and Auditing, we offer a comprehensive "Doctorate in Accounting" program. Our doctoral candidates receive academic training in the areas of taxation management and financial accounting, auditing, and sustainability reporting. In addition to professional and methodological guidance for the dissertation, we provide theories of the field, scientific methodological knowledge, and ongoing discussions of current scientific contributions. Topics in business taxation are supervised by Univ.Prof. Eva Eberhartinger, a.Univ. Prof. Matthias Petutschnig, and a.Univ. Prof. Harald Amberger.

Structured Program: Doctoral Program in International Business Taxation

The doctoral program in International Business Taxation (DIBT) is financed to a large extent by the Austrian Science Fund (FWF) and it took on its program in October 2011. In 2025, it was subject to a third evaluation by the FWF. Based on the positive evaluation of recent research and teaching, financing of the DIBT has been extended for another funding period (four years).

The DIBT provides qualified students from any country high quality, interdisciplinary, scientific training in the field of international business taxation. The training essentially takes place across the three core disciplines dealing with taxes:

› tax law: Prof. Lang, Prof. Rust, and Prof. Pistone (all WU);
› business taxation: Prof. Eberhartinger, Prof. Petutschnig, Prof. Novotny-Farkas, Prof. Amberger (all WU) and Prof. Sureth-Sloane (WU and University of Paderborn);
› economics: Prof. Zagler and Prof. Sausgruber (both WU), Prof. Langenmayr (University Eichstätt-Ingolstadt) and Prof. Weichenrieder (University of Frankfurt).

In addition, tax psychology is prominently represented by Prof. Kirchler (University of Vienna). By combining these core subjects with the areas of tax history, political science, tax ethics, organizational and decision management, and methodology, a holistic education in taxation is offered.

For further information, please visit:
wu.ac.at/dibt

Research

Our research covers a broad range of topics in taxation.

RESEARCH OF THE GROUP

The research at the Business Taxation Group focuses on the effect of taxes on corporate decision-making. This includes, in particular, research questions on financing and investment decisions, choice of legal form, as well as tax-related income determination, accounting and financial reporting.

Research at the Business Taxation Group ranges between rather domestic issues, which often lie in the area of normative tax theory and linking business questions with legal issues, and international issues, which are often developed using quantitative methods. These include empirical (databases or experiments and surveys) and analytical methods (modeling and simulation).

Outstanding research was also recognised within the department itself: Prof. Eva Eberhartinger and Prof. Matthias Petutschnig presented the WU Business Taxation Best Paper Award to Dr. Stefanie Pendl and Ruby Doeleman – our warmest congratulations!

LEGAL

QUANTITATIVE

NATIONAL

INTERNATIONAL

Current issues of corporate tax law

Tax law disclosure and reporting obligations
Steering effects of tax law

Investment incentives Differential treatment of debt and equity

Co-Operative Compliance
Tax administration and companies
Impact of the BEPS-Action Plan

Locational choice & legal form decisions
Repatriation taxes
Tax havens

Wiener Bilanzrechtstage

EDITORSHIPS

The annual conference series **Wiener Bilanzrechtstage** has been taking place at WU since 2000 and is jointly organized by the Institute for Accounting and Auditing, the Institute for Austrian and International Tax Law, the Institute for Corporate Law, and the Academy of tax Consultants and Auditors (Akademie der Steuerberater:innen und Wirtschaftsprüfer:innen). The Findings of the conference relevant to science and practice are regularly made available for a wide audience through contributions to an anthology. Prof. Eberhartinger, Prof. Petutschnig and Prof. Amberger are along with other researchers from WU co-editors of the annual anthology.

Prof. Petutschnig is a member of the editorial board of the **Journal for International Accounting, Auditing and Taxation**. Prof. Amberger is Associate Editor at **"Accounting Open"** and member of the Editorial Board at the **"European Accounting Review"**. Furthermore, Prof. Eberhartinger, Prof. Petutschnig and Prof. Amberger are reviewers of scientific articles for numerous international journals (including Accounting in Europe, European Accounting Review, Finanzarchiv, Der Betriebswirt, The Accounting Review, Intertax, Journal of International Accounting, Auditing, and Taxation, Contemporary Accounting Research, Journal of the American Taxation Association, Journal of Accounting and Public Policy, Accounting and Business Research, Journal of Public Economics) and international conferences (e.g. European Accounting Association, American Accounting Association, Canadian Academic Accounting Association, National Tax Association, American Taxation Association, VHB Annual Meeting). Other members of our Group are also regularly active as reviewers for national and international journals and conferences.

COOPERATIONS WITH TAX PRACTICE

The Business Taxation Group aims to foster the exchange of ideas between science and practice. An essential part of this is close cooperation with (inter)national tax consulting businesses as well as other companies. The close collaboration is beneficial not only for students and companies, but also for teaching and research. It allows the students to directly engage with practice-relevant questions and benefit from feedback.

The master programs in Taxation and Accounting and in Finance and Accounting offer seminars for students in cooperation with international auditing and tax consulting firms which take place in the premises of the respective firms. There is a close cooperation with the auditing and tax consulting firms **ABG Wirtschaftsprüfungs & Steuerberatungs GmbH, BDO, Deloitte, EY, KPMG** and **TPA** which all support the financing of research and teaching assistants.

Furthermore, members of the group are active in consultative committees and interest groups, such as the Austrian Financial Reporting and Auditing Committee (**AFRAC**) or the Expert Senate for Tax and Social Law, for Banking, and for Company Law & Corporate Governance of the Chamber of Tax Advisors and Certified Public Accountants (**KSW**) and the Corporate Governance and Policy Group of **Accountancy Europe** (AE).

Research Projects

UNIV.PROF. DR. EVA EBERHARTINGER, LL.M. (EXETER)

Prof. Eberhartinger conducts research in many areas of national and international business taxation. At the moment she focuses on the following areas:

Digitalization of tax audits for SMEs

Paul Brezina, Eva Eberhartinger, and Maximilian Zieser analyze the conditions under which the planned expansion of Standard Audit File Tax (SAF-T) in Austria to SMEs, which involves comprehensive access by tax authorities to companies' transaction data, will be accepted. It is evident that tax certainty is particularly important for taxpayers, meaning that a later tax audit is excluded. Conversely, employees of the tax administration view this point as problematic.

Tax administration and companies

One research project is dedicated to the impact of risk profiling, which is used by the tax administration to select companies for tax audits, on the tax behavior of companies and on the success of the tax administration. Another project analyzes the impact of greater automation of audits of SMEs.

ASSOC.PROF. DR. MATTHIAS PETUTSCHNIG, StB

In his current research projects Prof. Petutschnig focuses on consolidated taxation regimes, the OECD BEPS Action Plan, and capital gains taxation, among other topics.

Corporate Groups

Current research regarding the taxation of corporate groups covers extensively the OECD BEPS Action Plan and its ramifications. Additionally, the research focuses on respective current initiatives of the EU Commission (Pillar II, BEFIT, HoT, DEBRA), primarily on interest deduction rules. In addition Prof. Petutschnig is constantly researching questions of the Austrian group taxation regime and foreign group taxation regimes.

Effective Tax Rates

A current research project commissioned by the EU Commission (DG TAXUD/2023/OP/0001) is dedicated to the determination and simulation of forward-looking effective tax rates (ETR). Forward-looking effective tax rates are an established metric that captures information on tax rates and tax bases as well as other relevant provisions in a comparable framework, thus making the tax systems of different countries comparable. In particular, tax incentive effects for future investment decisions can be made visible in a country comparison. The project currently being implemented together with KPMG is creating an ETR database of all EU member states and selected third countries for the period 1998-2026 and a tax rate calculator that will make it possible to simulate tax law changes in a user-friendly way.

Corporate succession planning and Private Foundations

Another focus of Prof. Petutschnig's research and consulting activities is corporate succession planning and foundation tax law. This research area is stimulated on the one hand by the current political discussion regarding the reintroduction of inheritance and gift taxes as well as wealth taxes and on the other hand by the ongoing legal developments in the area of Private Foundations. Impact assessments using simulations based on empirical data are on an equal footing with normative research. The research results also inform the work as a member of the Foundation Tax Law Working Group of the Expert Senate for Tax and Social Law of the Chamber of Tax Consultants and Auditors.

ASSOC.PROF. HARALD AMBERGER, PhD

Quantifying Cross-Border Profit Shifting

This project, conducted in collaboration with Ruby Doeleman and Stefanie Pendl and funded by the Austrian Academy of Sciences (ÖAW), investigates the extent of cross-border profit shifting in Austria. The results show that a one-percentage-point reduction in foreign tax rates is associated with a 0.8% decline in profits reported and taxed in Austria. This effect is significantly smaller when profit shifting is measured using financial statement data instead of corporate tax return data.

The Effects of Anti-Base Erosion and Profit Shifting (BEPS) Tax Rules

This project, conducted jointly with Stefanie Pendl and also funded by the Austrian Academy of Sciences (ÖAW), examines the effects of anti-BEPS measures implemented in Austria. The findings show that targeted rules restricting specific profit shifting channels, such as limitations on interest and royalty deductions, significantly reduce profit shifting out of Austria and increase the taxable income reported in Austria. In contrast, measures that primarily rely on tax transparency (e.g., Country-by-Country Reporting) or provide exemptions based on economic substance or active income appear to be less effective. Rather than reducing profit shifting, such rules may encourage firms to restructure their corporate groups and expand their economic activities in low-tax jurisdictions.

The Economic Effects of a Corporate Payout Tax

This project, which is being conducted jointly with David Samuel and Georg Winkler, exploits a unique corporate tax reform in Latvia in 2018 and studies the economic effects of replacing the traditional corporate income tax with a payout tax. We find affected firms decrease investment, increase payouts, and reduce leverage in response to the reform. Hence, the equal treatment of equity and debt financing under the payout tax reduces debt financing incentives. We also find heterogenous reform responses as small and low leverage firms exhibit relatively higher investment post-reform, consistent with the payout tax alleviating tax-induced investment distortions for these firms.

OSAID ALSHAMLEH, MSc

Osaid's main research interests focus on the effects of tax policies and regulations on mergers and acquisitions. His first research project, co-authored with Prof. Amberger and Khairunnisa Ridwan, examines the impact of anti-profit shifting rules on cross-border M&A activity. In his other projects, he explores how differences in tax treatment across countries affect cross-border merger and acquisition decisions.

PAUL BREZINA, MSc (WU), StB

Digital transformation is the buzz word of our time which affects every area of life. Even tax law and corporate law are more and more affected. In his research, Paul Brezina is looking into questions around digitalisation and tax/corporate law but also tax administration. So far, his focus lies on crypto currencies and tokens and how they should be treated in accounting and tax law.

TOMMASO DEIDDA, MSc

Tommaso's research focuses on how European and international tax policies influence firms' organizational structures and decision-making. His work examines how EU tax rules and regulatory changes shape the ownership and cross-border structures of multinational banking groups. He also investigates how the timing and organizational integration of tax functions affect firms' investment decisions and outcomes. Using archival and survey-based empirical methods, his research contributes to understanding the tax and regulatory determinants of firm behavior.

RUBY DOELEMAN, MSc

Ruby's academic interest lies in combining economic analysis with institutional details. Her goal is to contribute to research on efficient and effective tax policy in the area of international corporate taxation. She currently works on three research projects. The first project researches the effect of Country-by-Country Reporting on profit shifting by multinational enterprises, co-authored with Dominika Langenmayr and Dirk Schindler. The second project researches the effect of substance rules in anti-tax avoidance rules on investment and real economic activities of multinational enterprises in both low-tax and high-tax countries. The third project, together with Assoc. Prof. Harald Amberger, PhD and Stefanie Pendl, matches Austrian corporate income tax returns with financial statement data to measure income shifting in Austria.

HANNAH FLEISCHANDERL, MSc (WU)

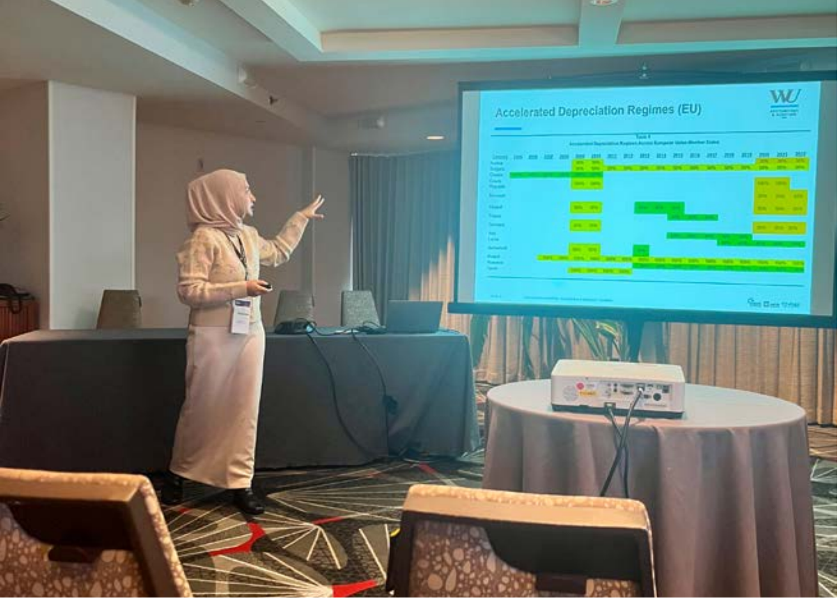
Hannah Fleischanderl joined the PhD program in September 2024. Her dissertation will focus on tax avoidance and tax planning, with a particular emphasis on the role of say-on-pay votes and how these votes influence the behavior of management. Additionally, she aims to study the effect of the perception of tax advisors from the clients' perspective, investigating how clients' views shape advisor-client relationships. Last year she worked on a project regarding worker mobility in the EU, focusing on taxation of employment across borders.

HANNAH KRANAWETTER, MSc (WU)

Hannah started her doctoral studies in October 2024. As part of her dissertation, she examines, among other things, the impact of the global minimum tax on effective tax rates. The substance-based income exclusion under the global minimum tax framework is to be examined in more detail in a further research project. In addition, over the past academic year she contributed to a study for the European Parliament on tobacco taxation.

KHAIRUNNISA RIDWAN, MCOMMADV

Khairunnisa began her doctoral studies in the winter term 2022/23 as part of the DIBT program. She is currently

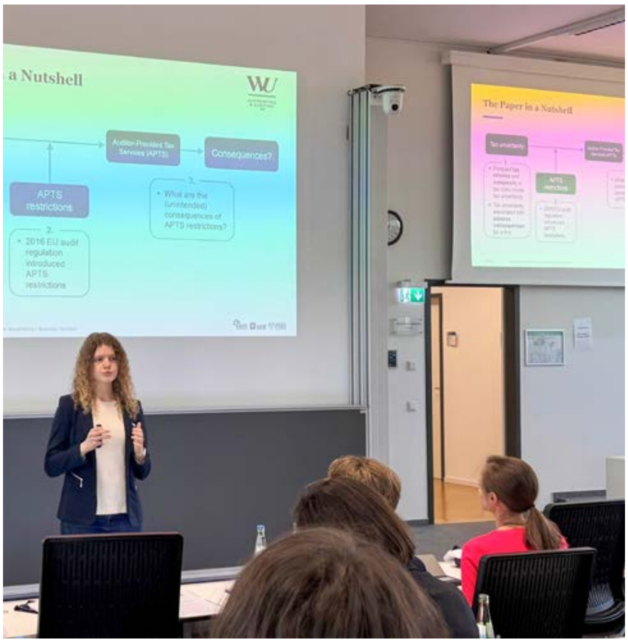


researching the impact of the introduction of IFRIC 23 "Accounting for Uncertainty over Income Taxes" on corporate tax avoidance with international evidence. In addition, she has a collaborative project with Matthias Petutschnig, examining the effects of accelerated depreciation regimes on investment efficiency and corporate risk taking in European Union Member States. Furthermore, she is working jointly with Osaid Alshamleh and Harald Amberger to investigate the impact of anti-avoidance rules on mergers and acquisitions.

In addition, during her research stay at UNSW Australia in 2024, she collaborated with Dr. Rodney Brown and Prof. Youngdeok Lim on a qualitative analysis of IFRIC 23 disclosures in the United Kingdom (UK), Australia, and New Zealand.

DR. STEFANIE PENDL, MSc

Stefanie's research interest lies in profit shifting as well as external tax service providers such as Auditor-Provided Tax Services. In a research project together with Dan Lynch, she analyzes the effects of tax uncertainty on the demand for Auditor-Provided Tax Services and related regulatory restrictions. Together with Benedikt Sieghartsleitner (University of Graz), she studies the effects of restrictions on Auditor-Provided Tax Services on audit firms. In an analytical research project she studies incentives of tax planning agents. In two projects funded by the Austrian Academy of Sciences (ÖAW), she uses pseudonymized Austrian corporate tax return data: Together with Harald Amberger, she examines the effects of anti-BEPS policies implemented in Austria. In a project together with Harald Amberger and Ruby Doeleman, she measures the extent of cross-border income shifting.



Publications and Presentations

We regularly publish our research results in international peer-reviewed journals, national practitioners' journals, edited volumes, anthologies and books

PEER-REVIEWED JOURNALS

Amberger, Harald / Gallemore, John / Wilde, Jaron, Corporate Tax System Complexity and Investment Sensitivity to Tax Policy Changes, Journal of Accounting Research, in print.

Amberger, Harald / Rünger, Silke, Dividend-withholding Taxes, Income Shifting, and the Location of Intermediate Subsidiaries, Journal of International Accounting, Auditing and Taxation, in print.

Amberger, Harald / Wilde, Jaron / Wu, Yuchen, Cross-border Investment, Deterrence, and Compliance Effects of Ownership Transparency, Journal of Accounting and Economics 2025, 80 (2–3), 101809.

Eberhartinger, Eva / Speitmann, Raffael / Sureth-Sloane, Caren, Banks' Tax Disclosure, Financial Secrecy, and Tax Haven Heterogeneity, Journal of International Accounting, Auditing and Taxation 2026, 60, 100759.

PRACTITIONER'S JOURNALS

Amberger, Harald / Mitter, Mario, Beeinflusst § 12a KStG die Kapitalstruktur?, ÖStZ 2026 (10), 253–261.

D'Augusta, Carlo / Eberhartinger, Eva / Lionzo, Andrea, Contributing to Private Firms' Accounting Research, Financial Reporting 2025 (2), 5–17.

Grohsmann, Niklas / Petutschnig, Matthias, UmgrStR-Wartungserlass 2025 – Eine Übersicht über die wesentlichen Änderungen, taxlex 2026 (1), 17–20.

Petutschnig, Matthias, Keine Anrechnung spanischer Erbschaftsteuer auf österreichische Stiftungseingangssteuer, ZfS 2026 (1), 13–17.

RESEARCH REPORT

Fidanovski, Kristijan / Jovanovikj, Biljana / Kungl, Nóra / Ross, Hana / Kranawetter, Hannah, Excises on Tobacco Products in the EU – Impact on the Internal Market of the Minimum Rates of Excise Duty and the Wide Availability of Alternative Tobacco Products Currently Not Covered by Council Directive 2011/64/EU on the Structure and Rates of Excise Duty Applied to Manufactured Tobacco, Study requested by the FISC Subcommittee, European Parliament (2026).

WORKING PAPERS

Amberger, Harald / Doeleman, Ruby / Pendl, Stefanie, (Mis)measurement of Income Shifting (January 23, 2026). WU International Taxation Research Paper Series No. 2026–01, Available at SSRN: https://ssrn.com/abstract=6134787 or http://dx.doi.org/10.2139/ssrn.6134787.

Amberger, Harald / Giese, Henning / Koch, Reinald / Ortner, Lukas, Tax Department Design, Tax Planning, and Tax Risk (February 16, 2026). WU International Taxation Research Paper Series No. 2026–02, Available at SSRN: https://ssrn.com/abstract=6247719 or http://dx.doi.org/10.2139/ssrn.6247719.

Amberger, Harald / Giese, Henning / Schulz, Kim Alina, Tax Department Workforce Heterogeneity and Tax Planning (May 28, 2026). TRR 266 Accounting for Transparency Working Paper Series No. 241, WU International Taxation Research Paper Series No. 2026–05, Available at SSRN: https://ssrn.com/abstract=6842099 or http://dx.doi.org/10.2139/ssrn.6842099.

Amberger, Harald / Pendl, Stefanie, Multinationals' Responses to Anti-Base Erosion and Profit Shifting Policies: Evidence from Tax Returns (June 3, 2026). WU International Taxation Research Paper Series No. 2026–07, Available at SSRN: https://ssrn.com/abstract=6873238 or http://dx.doi.org/10.2139/ssrn.6873238.

Kranawetter, Hannah / Petutschnig, Matthias, The Effect of the Global Minimum Taxation on Forward Looking Effective Tax Rate Measures.

EDITED VOLUMES, ANTHOLOGIES & BOOKS

Amberger, Harald, Steuerplanung im Konzern, in Amberger, Harald / Aschauer, Ewald / Bertl, Romuald / Eberhartinger, Eva / Eckert, Georg / Egger, Anton / Hirschler, Klaus / Hummel, Katrin / Kalss, Susanne / Kofler, Georg / Lang, Michael / Novotny-Farkas, Zoltan / Petutschnig, Matthias / Riegler, Christian / Rust, Alexander / Schuch, Josef / Spies, Karoline / Staringer, Claus (eds), Leistungsbeziehungen im Konzern. Wiener Bilanzrechtstage 2025 (2025), 123–137. Wien: Linde Verlag.

Brightwell, Michael / Petutschnig, Matthias, Änderung und Berichtigung des Jahresabschlusses im Unternehmens-, Gesellschafts- und Steuerrecht, in Albiez, Stefan / Petutschnig, Matthias / Wimpissinger, Christian (eds), Bilanz und Haftung, 2. Aufl (2026), 227–253. Wien: Verlag Österreich.

Eberhartinger, Eva / Fleischanderl, Hannah, Finanzierung und Verlustbeteiligung, in Eberhartinger, Eva / Niemann, Rainer (eds), Handbuch der österreichischen Steuerlehre IV (2026), 170–211. Wien: LexisNexis.

Eberhartinger, Eva / Renelt, Christian, Finanzierung durch hybride Finanzierungsmittel, in Eberhartinger, Eva / Niemann, Rainer (eds), Handbuch der österreichischen Steuerlehre IV (2026), 131–155. Wien: LexisNexis.

Petutschnig, Matthias, Vorteilhaftigkeitsvergleich Eigen-/Fremdmittel, in Eberhartinger, Eva / Niemann, Rainer (eds), Handbuch der österreichischen Steuerlehre IV (2026), 159–170. Wien: LexisNexis.

EDITORSHIPS

Albiez, Stefan / Petutschnig, Matthias / Wimpissinger, Christian (eds), Bilanz und Haftung, 2. Aufl (2026). Wien: Verlag Österreich.

Amberger, Harald / Aschauer, Ewald / Bertl, Romuald / Eberhartinger, Eva / Eckert, Georg / Egger, Anton / Hirschler, Klaus / Hummel, Katrin / Kalss, Susanne / Kofler, Georg / Lang, Michael / Novotny-Farkas, Zoltan / Petutschnig, Matthias / Riegler, Christian / Rust, Alexander / Schuch, Josef / Spies, Karoline / Staringer, Claus (eds), Leistungsbeziehungen im Konzern. Wiener Bilanzrechtstage 2025 (2025). Wien: Linde Verlag.

Eberhartinger, Eva / Niemann, Rainer (eds), Handbuch der österreichischen Steuerlehre. Band IV: Investition, Finanzierung und Steuern (2026). Wien: LexisNexis.

PRESENTATIONS

Alshamleh, Osaid, The Effect of Anti-Profit Shifting Rules on Cross-Border M&A Activities, Österreichischer Steuerlehretag 2025, Riegersburg, Austria, 22.–23.09.2025.

Alshamleh, Osaid, Discussion of: Profit Shifting under Losses and the Influence of Loss Carryforward Rules, 7th Vienna Doctoral Consortium in Taxation, Vienna, Austria, 16.–17.10.2025.

Amberger, Harald, Discussion of: Tax Surprises, IESE Tax Conference 2026, Barcelona, Spain, 01.–02.06.2026.

Amberger, Harald, Comparing the Effectiveness of Anti-BEPS Measures: Evidence from Tax Return Data, Research Seminar at Ghent University, Ghent, Belgium, 08.05.2026.

Amberger, Harald, What Happens with a Zero Corporate Income Tax? Evidence from a Corporate Payout Tax System, Research Seminar at the University of Graz, Graz, Austria, 28.04.2026.

Amberger, Harald, Turnover-based Taxation and Corporate Investment: Evidence from an Emerging Economy, European Accounting Review: 2026 Annual Conference, Düsseldorf, Germany, 19.–20.03.2026.

Amberger, Harald, Cross-border Investment, Deterrence, and Compliance Effects of Ownership Transparency, 2026 Research Symposium: Evidence and Impact of Beneficial Ownership Transparency, Brighton, United Kingdom, 26.–27.02.2026.

Amberger, Harald, What Happens with a Zero Corporate Income Tax? Evidence from a Corporate Payout Tax System, Research Seminar at Erasmus University Rotterdam, Rotterdam, Netherlands, 20.11.2025.

Amberger, Harald, Expert Panel: Reflections on the DiRECT Model and Policy Implications, DiRECT Policy Workshop – Joint Research Centre – European Commission, Brussels, Belgium, 16.10.2025.

Amberger, Harald, Corporate Tax System Complexity and Investment Sensitivity to Tax Policy Changes, 15th EIASM Conference on Current Research in Taxation, Vienna, Austria, 07.–08.07.2025.

Amberger, Harald, Discussion of: Planet, People, Profit – and Paying Taxes? ESG-Committed Investors and Corporate Tax Avoidance, 15th EIASM Conference on Current Research in Taxation, Vienna, Austria, 07.–08.07.2025.

Deidda, Tommaso, Discussion of: Tax Loss Offsetting and Changing Ownership – Do Tax Effects or Sunk Costs Matter?, Doctoral Tax Seminar, Mannheim, Germany, 28.01.2026.

Deidda, Tommaso, Game Changer or Flash in the Pan? The Impact of Third-Party Reporting Obligations on Digital Platforms, First Joint International Conference of The Journal of International Accounting, Auditing & Taxation and The Journal of Management and Governance, Cagliari, Italy, 26.–27.09.2025.

Doeleman, Ruby, Substance-Ial Investment Shifting, Seminar Ludwig-Maximilians-Universität München, Munich, Germany, 08.07.2026.

Doeleman, Ruby, Real Effects of Income Shifting, OECD Centre for Tax Policy and Administration, Paris, France, 04.06.2026.

Doeleman, Ruby, (Mis)measurement of Income Shifting, Joint Tax Research Seminar Series, online, 22.04.2026.

Doeleman, Ruby, Matching Tax Returns and Financial Statement Data to Measure Income Shifting, 118th NTA Annual Conference, Boston, United States, 06.–08.11.2025.

Doeleman, Ruby, Matching Tax Returns and Financial Statement Data to Measure Income Shifting, 5th Dutch Workshop on Corporate Taxation, Rotterdam, Netherlands, 20.10.2025.

Doeleman, Ruby, Matching Tax Returns and Financial Statement Data to Measure Income Shifting, 81st Congress of the International Institute for Public Finance, Nairobi, Kenya, 20.–22.08.2025.

Doeleman, Ruby, Substance-Ial Investment Shifting: The Role of Substance in Anti-Tax Avoidance Rules, EIASM Doctoral Seminar, Vienna, Austria, 09.07.2025.

Doeleman, Ruby, Matching Tax Returns and Financial Statement Data to Measure Income Shifting, 15th EIASM Conference on Current Research in Taxation, Vienna, Austria, 07.–08.07.2025.

Eberhartinger, Eva, Taxpayers' and Tax Auditors' Intention to Use Voluntary Automated Tax, Zagreb Colloquium: Managing Tax System Complexity in the Digital Age: Domestic and International Perspectives, Zagreb, Croatia, 22.05.2026.

Eberhartinger, Eva, Warum zahlen manche Konzerne nur wenig Steuern?, Volkshochschule Simmering, Vienna, Austria, 14.04.2026.

Eberhartinger, Eva, Wissenschaftsimpuls – Praxisreplik: Doppelbesteuerungsabkommen, Quellensteuern, Mindeststeuer, Schmalenbach-Tagung 2026, Cologne, Germany, 26.03.2026.

Eberhartinger, Eva, Taxpayers and Tax Auditors' Intention to Use Voluntary Automated Tax Audits, IÉSEG School of Management, Paris, France, 25.10.2025.

Fleischanderl, Hannah, Advisor Attire, Perceived Risk Orientation, and Client Choices, European Network for Experimental Accounting Research ENEAR Conference, Bern, Switzerland, 25.–26.06.2026.

Fleischanderl, Hannah, Discussion of: Employer Influence on Ethical Sensitivity – How do Junior Tax Professionals Perceive Corporate Tax Avoidance?, 7th Vienna Doctoral Consortium in Taxation, Vienna, Austria, 16.–17.10.2025.

Kranawetter, Hannah, The Effect of the Global Minimum Taxation on Forward Looking Effective Tax Rate Measures, 48th EAA Annual Congress 2026, Prague, Czech Republic, 27.–29.05.2026.

Pendl, Stefanie, Discussion of: The Impacts of Tariff Adjustments on Multinational Corporations' Opportunities for Defensible Profit Shifting, 16th European Conference on Current Research in Taxation, Amsterdam, Netherlands, 29.–30.06.2026.

Pendl, Stefanie, Multinationals' Responses to Anti-Base Erosion and Profit Shifting Policies: Evidence from Tax Returns, 16th European Conference on Current Research in Taxation, Amsterdam, Netherlands, 29.–30.06.2026.

Pendl, Stefanie, Discussion of: The Effect of Global Anti-Tax Avoidance Efforts on Sub-national Profit Shifting, 48th EAA Annual Congress 2026, Prague, Czech Republic, 27.–29.05.2026.

Pendl, Stefanie, (Mis)measurement of Income Shifting, 48th EAA Annual Congress 2026, Prague, Czech Republic, 27.–29.05.2026.

Pendl, Stefanie, Tax Uncertainty and Auditor-Provided Tax Services: The Impact of Regulatory Changes in the EU, European Accounting Review: 2026 Annual Conference, Düsseldorf, Germany, 19.–20.03.2026.

Pendl, Stefanie, Discussion of: The Effect of Losses on Profit Shifting Incentives, Doctoral Tax Seminar, Mannheim, Germany, 28.01.2026.

Pendl, Stefanie, Tax Uncertainty and Auditor-Provided Tax Services: The Impact of Regulatory Changes in the EU, 118th NTA Annual Conference, Boston, United States, 06.–08.11.2025.

Pendl, Stefanie, Matching Tax Returns and Financial Statement Data to Measure Income Shifting, 12th Annual MannheimTaxation Conference, Mannheim, Germany, 18.–19.09.2025.

Pendl, Stefanie, Discussion of: Do Foreign Multinationals Shift Profits out of Germany? Evidence from Unconsolidated Financial Statements, 12th Annual MannheimTaxation Conference, Mannheim, Germany, 18.–19.09.2025.

Pendl, Stefanie, Gewinne ohne Grenzen – Steuerliche Gewinnverlagerung in Österreich, 8. Symposium Steuern & Bilanzen, Vienna, Austria, 05.09.2025.

Pendl, Stefanie, Matching Tax Returns and Financial Statement Data to Measure Income Shifting, 20. arqus-Jahrestagung, Berlin, Germany, 10.–11.07.2025.

Petutschnig, Matthias, Steuer-Enquete zu Lohnnebenkostensenkung, Österreichisches Parlament, Vienna, Austria, 21.04.2026.

Petutschnig, Matthias, Tax Barriers to Worker Mobility, Platform for Tax Good Governance, Brussels, Belgium, 14.04.2026.

Ridwan, Khairunnisa, How Do Accelerated Depreciation Rules Affect Financially (Un)constrained Firms? Crisis and Non-Crisis Comparison, 118th NTA Annual Conference, Boston, United States, 06.–08.11.2025.

Ridwan, Khairunnisa, How Do Accelerated Depreciation Rules Affect Financially (Un)constrained Firms? Crisis and Non-Crisis Comparison, 7th Vienna Doctoral Consortium in Taxation, Vienna, Austria, 16.–17.10.2025.

Ridwan, Khairunnisa, The Effect of Anti-Profit Shifting Rules on Cross-Border M&A Activities, 15th EIASM Conference on Current Research in Taxation, Vienna, Austria, 07.–08.07.2025.

Events

We regularly host (international) events and researchers at WU.

SYMPOSIUM "STEUERN & BILANZEN"

Together with the chairs for Accounting, Taxation and Auditing and Accounting and Auditing the Business Taxation Group organized the 8th symposium "Steuern & Bilanzen" ("Taxes and Accounting") on September 5th, 2025.

During the half-day event, current developments in tax policy, tax theory, and corporate accounting were presented and discussed. Dr. Ralf Kronberger (Austrian Federal Economic Chamber) kicked off the event with an overview of the current challenges in tax policy. Dr. Christian Renelt, MSc (Vienna University of Economics and Business, Department of Business Taxation) then examined the organization of the tax function within companies and its impact on investment decisions. Dr. Stefanie Pendl, MSc (Vienna University of Economics and Business, Department of Business Taxation) addressed the topic of tax profit shifting in Austria in a presentation titled "Profits Without Borders." The event concluded with a presentation by Dr. Alexander Hofer, LL.B. (Vienna University of Economics and Business, Department of Corporate Accounting and Auditing), who, under the question "Standardization or Individualization?", analyzed the impact of compensation structures in strategically differentiated companies.

7TH VIENNA DOCTORAL CONSORTIUM IN TAXATION

On October 16 and 17, we had the pleasure of hosting the 7th Vienna Doctoral Consortium in Taxation at WU. The goal of the consortium was to bring promising doctoral researchers and leading scholars in the field of taxation together to discuss current research and exchange ideas in an open, interactive setting.

We extend our sincere thanks to all presenters for traveling to Vienna and to all participants for contributing to the engaging and thoughtful discussions.

AUDIT COMMITTEE SPECIAL 2026

In February 2026, Eva Eberhartinger, Klaus Hirschler and Ewald Aschauer hosted the seventh “Audit Committee Special” at WU. As a supplement to the Austrian Supervisory Board Day, a workshop for (future) audit committee members was held on the topic of “Cyber Risk in the Audit Committee”. Moderated by Prof. Eva Eberhartinger, Dr. Bernd Pichlmayer (CEO of FTGG Cyber GmbH), DI Mag. Andreas Tomek (Partner at KPMG Austria), and Dipl.-Ing. Christina Wilfinger (Member of the ORF Foundation Board, member of the supervisory boards of the Umdasch Group, Raiffeisen-Holding Lower Austria-Vienna, and the GRAWE Banking Group) discussed how audit committees can address increasing regulatory requirements and growing threats.

ACCOUNTING RESEARCH SEMINAR

Our institute regularly invites researchers from around the world to present their research at WU. Last year, many distinguished researchers accepted our invitation and presented at WU. We were extremely pleased to host: Prof. Michael Wolff (Universität Göttingen), Prof. Anne Farrell (Miami University), Prof. Dr. Philipp Dörrenberg (Universität Mannheim), Prof. Elisabeth Plietzsch (Norwegian Business School), Prof. Peter J. Jost (WHU – Otto Beisheim School of Management), Prof. Wei Cai (Columbia Business School), Prof. Nathan Goldman (NC State Poole College of Management), Prof. Brian Cadman (University of Utah), Prof. Nancy Su (The Hong Kong Polytechnic University, School of Accounting and Finance), Prof. David Bedford (University of Technology Sydney), Prof. Ivo Tafkov (Georgia State University) and Prof. Allison Koester (Georgetown University).

WU MATTERS. WU TALKS. “GLOBAL MINIMUM TAX VS. TAX HAVENS”

On June 10, 2026, the Department of Finance, Accounting and Statistics at WU Vienna University of Economics and Business, organized by Harald Amberger, hosted a WU matters. WU talks. event entitled “Global Minimum Tax vs. Tax Havens – Revolution, Bureaucratic Monster, or Already Obsolete?”. The event explored the global minimum tax and its future in light of high administrative costs, differences in national implementation, and an increasingly challenging geopolitical environment.

Following a keynote by Harald Amberger, which outlined the origins of the global minimum tax, explained its key mechanisms, and discussed the challenges associated with its implementation, a panel discussion brought together Tibor Hanappi (International Monetary Fund), Christina Reichart (OMV AG), Jana Schultheiß (Chamber of Labour), and Alfons Weichenrieder (Goethe University Frankfurt and WU Vienna). Moderated by Eva Eberhartinger, the panel examined the global minimum tax from different perspectives, discussing its future prospects as well as potential alternatives.

The event attracted considerable interest and provided both the in-person audience and livestream participants with valuable insights into one of the most important current issues in international corporate taxation.

"SUB AUSPICIIS" DOCTORAL GRADUATION AT WU VIENNA

On May 26, 2026, WU held a promotio sub auspiciis Praesidentis rei publicae: Dr. Christian Renelt, who wrote his dissertation at the department, received his doctorate in social and economic sciences. Rector Rupert Sausgruber accepted his academic oath, and Prof. Eva Eberhartinger, who supervised the dissertation, delivered the laudatory speech. In his thesis by publication, Christian Renelt examined the organization of the tax function in business enterprises. Two of his papers draw on primary data collected from companies in German-speaking countries to analyze how the tax function is integrated into corporate decision-making processes, showing that temporal and organizational integration can be positively associated with the profitability of investment decisions; a further paper provides initial empirical evidence on the importance of digitalization for the quality of tax control systems. A sub auspiciis graduation requires a track record of consistent academic excellence throughout school and university education – our warmest congratulations!

INSTITUTE RETREAT IN REICHENAU AN DER RAX

This year's institute retreat took us to Reichenau an der Rax. In addition to a guided hike on the Rax plateau the program was filled with presentations by researchers from Academic Groups of the Institute for Accounting and Auditing. From the Business Taxation Group Dr. Stefanie Pendl presented findings from her research project on the effectiveness of Anti-BEPS Measures under the title "Comparing the Effectiveness of Anti-BEPS Measures: Evidence from Austrian Tax Returns".

The other presentations were: "AccountingBench: A Structured Benchmark for Systematic Evaluation of Large Language Models in Accounting Education and Professional Tasks" (Manuel Kaburek), "IFRS 9 under Stress: Loan Loss Provisioning, Prudential Regulation, and Procyclicality"(Prof. Zoltán Novotny-Farkas), "Regulatory and Voluntary Reporting Interactions under Solvency II" (Lukas Obernauer), "Shifts in Climate-Related Disclosures: The Role of Natural Disasters in 10-K Filings" (Dominik Jobst), "Comparing the Effectiveness of Anti-BEPS Measures: Evidence from Austrian Tax Returns" (Stefanie Pendl) and "Real Effects of the Enforcement of Anti Avoidance Regulation" (Prof. Katrin Weiskirchner-Merten).

15TH EIASM CONFERENCE ON CURRENT RESEARCH IN TAXATION

As one of the highlights of international tax conferences, the 15th EIASM Conference on Current Research in Taxation took place in July 2025 in Vienna. WU Vienna hosted the conference, with Harald Amberger serving as the local organizer. The event brought together 44 participants from 12 countries, providing an international forum for the exchange of high-quality research in taxation.

The conference featured a rich academic program with numerous research presentations covering a wide range of topics in taxation, complemented by lively discussions throughout the two days. The program opened with a keynote by George Plesko (University of Connecticut), who explored how academic tax research can contribute to evidence-based policymaking. On the second day, Elena Patel (University of Utah) delivered a keynote on the evolution of tax and trade policy during the Trump Administration and its broader implications. The high quality of the presentations and the active exchange of ideas fostered new collaborations and reinforced the conference's role as a leading venue for research on taxation.

BREAKFAST TALK – CORRUPTION AND FRAUD FORENSIC INVESTIGATION – CHECKLIST OR AI?

On April 16, 2026, an engaging Breakfast Talk was held on the topic "Corruption and Fraud: Forensic Investigation – Checklist or AI?" featuring

Mag. Karin Mair (Managing Partner, Strategy, Risk & Transactions and Technology & Transformation, Deloitte Austria) and Marlis Wenninger, MSc (WU) (Partner, Expert, KINDL.trusted). The event was hosted by Prof. Eva Eberhartinger, who enriched the discussion with practical questions and in-depth expertise.

Among other topics, the focus was on the areas of responsibility within forensic accounting and the role of AI in forensic investigations.

We would like to thank the experts for their willingness to share their practical experience in fraud prevention, risk management, and working as court-appointed experts with our students, and Deloitte for providing the venue and for their hospitality.

SUMMER CELEBRATION ACCOUNTING & TAXATION

In June 2026, we organized together with our cooperation partner KPMG our summer party/semester closing for the students of our SBWL Accounting and Taxation in the Bachelor's program. The summer celebration took place in the courtyard of the KPMG building in Vienna. The wonderful weather and the pleasant atmosphere offered the students the opportunity to network with each other, with the faculty of the SBWL and the employees of KPMG.


EUROPEAN
eaa
ACCOUNTING ASSOCIATION
48th Annual Congress, 27–29 May 2026
Faculty of Finance and Accounting
Prague University of Economics and Business

Information and contact

Business Taxation Group
Institute for Accounting & Auditing

Prof. Dr. Eva Eberhartinger, LL.M. (Exeter)

WU Vienna University of Economics and Business
Welthandelsplatz 1
1020 Vienna
Austria

Tel.: +43-1-313 36-4600
Fax: +43-1-313 36-731
wu.ac.at/en/business-taxation

WU Vienna University of Economics and Business
Welthandelsplatz 1, 1020 Vienna, Austria
wu.ac.at

Arriving by public transport:
Subway: U2 stations “Messe-Prater” or “Krieau”
Bus: 82A, “Südportalstraße” stop

2026/09