

HARALD J. AMBERGER

Vienna University of Economics and Business

Welthandelsplatz 1, 1020 Vienna, Austria

Email: harald.amberger@wu.ac.at

SSRN Author Page: <https://ssrn.com/author=1959857>

Academic Appointments

Vienna University of Economics and Business

Teaching and Research Associate Post Doc, February 2018 – present

Tippie College of Business, University of Iowa

Visiting Assistant Professor, January 2022 – July 2022

Tuck School of Business, Dartmouth College

Research Fellow, July 2019 – June 2020

University of Graz

Teaching and Research Associate Post Doc, July 2017 – December 2017

Tippie College of Business, University of Iowa

PhD-Visiting scholar, January 2016 – May 2016

Deutsche Bundesbank (German Federal Bank)

Guest Researcher, April 2015 – present

Vienna University of Economics and Business

Teaching and Research Associate, March 2014 – June 2017

Areas of Expertise

Teaching: International and Domestic Taxation, Tax Accounting, Financial Accounting

Research: Effects of Taxation on Firm Decisions, Tax-Motivated Income Shifting,
Processing of Tax-Related Information

Education

Vienna University of Economics and Business, PhD International Business Taxation, October 2013 – May 2017

Vienna University of Economics and Business, MSc. Finance and Accounting, 2013

Vienna University of Economics and Business, BSc. International Business Administration, 2011

Publications

„Tax Rate Biases in Tax Planning Decisions: Experimental Evidence.”

with Eva Eberhartinger (WU Vienna) and Matthias Kasper (University of Vienna)

Accepted for publication at Journal of the American Taxation Association.

“Repatriation Taxes, Internal Agency Conflicts, and Subsidiary-level Investment Efficiency”

with Kevin Markle (Michigan State University) and David Samuel (University of Wisconsin-Madison)

The Accounting Review, 96 (4): 1-25.

Working Papers

“Volatility of Tax Payments and Dividend Payouts”

Revise and Resubmit

“International Taxation and the Organizational Form of Foreign Direct Investment”

with Saskia Kohlhase (Erasmus University Rotterdam)

Revise and Resubmit

“The Initial Effect of U.S. Tax Reform on Foreign Acquisitions”
with Leslie Robinson (Dartmouth College)

“Patent Concentration, Comparable Information, and Tax-Motivated Income Shifting”
with Benjamin Osswald (University of Illinois)

“Dividend-Withholding Taxes, Repatriation Strategies, and the Location of Intermediate Subsidiaries”
with Claire Estebanez (University of Graz) and Silke Runger (University of Graz)

Publications in Journals (in German)

Amberger, H. and K. Lackner. Die Umsetzung des ffentlichen Country-by-Country Reporting durch Kreditinstitute: Eine empirische Analyse. *RWZ – Zeitschrift fuer Recht und Rechnungswesen* 2021 (12): 379-386.

Amberger, H. and E. Eberhartinger. Bilanzielle Behandlung von Umsatzerlosen aus Vertragen mit mehreren Teilleistungen nach dem UGB. *RWZ – Zeitschrift fuer Recht und Rechnungswesen* 2018 (6): 218-221.

Amberger, H. and M. Petutschnig. Abgabennderungsgesetz 2014: nderungen im EStG- und KStG fur Unternehmen. *sterreichische Steuerzeitung* 2014 (4): 70-79.

Amberger, H. and M. Petutschnig. konomische und ertragsteuerliche Wirkungen der Firmenwertabschreibung in der Unternehmensgruppe – Anmerkungen zur Entscheidung des UFS vom 16. 4. 2013. *sterreichische Steuerzeitung* 2013 (24): 569-574.

Chapter in Edited Volume (in German)

Amberger, H. and P. Brezina. Die bilanzielle Behandlung ausgewahlter steuerlicher COVID-19-Manahmen. In Mittelbach-Hormanseder, S. and A. Schiebel (Eds.): *Rechnungswesen und Wirtschaftsprfung – Aktuelle Fragestellungen der Rechnungslegung und angrenzender Themengebiete. Festschrift fur Romuald Bertl* 143-163. Wien: LexisNexis.

Eberhartinger, E. and H. Amberger. Forschung zu internationaler Steuervermeidung. In Eberhartinger, E. and E. Pummerer (Eds.): *Handbuch der sterreichischen Steuerlehre, Band V: Internationale Steuerplanung* 360-374. Wien: LexisNexis.

Amberger, H., E. Eberhartinger, K. Eiter, and J. Karglmayer. Zur Vereinbarkeit von Aspekten des IFRS 9 / IFRS 15 mit den Bilanzierungsgrundstzen im UGB. In Institut sterreichischer Wirtschaftsprfer (Ed.): *Wirtschaftsprferjahrbuch 2019* 181-214. Wien: Linde Verlag.

Contribution in Legal Commentary (in German)

Amberger, H. and E. Eberhartinger.  208 UGB. In K. Hirschler (Ed.): *Bilanzrecht Kommentar - Band I: Einzelabschluss* 646-672. Wien: Linde Verlag.

Invited Conference and Workshop Presentations

2021 University of Mannheim (P); Virtual Berlin-Vallendar Tax Conference (P); 11th Conference on Current Research in Taxation (P, D); EAA Virtual Annual Congress 2021 (P, D)

2020 EASYS Online Accounting Seminar (P); National Tax Association Annual Conference on Taxation (P); 7th Annual MaTax Conference (P, D); 10th Conference on Current Research in Taxation (P, D); Hawaii Accounting Research Conference (P); ATA Doctoral Consortium (P); ATA Midyear Meeting (P)

2019 Boston University (P); National Tax Association Annual Conference on Taxation (D); Tuck School of Business at Dartmouth College (P); University of Augsburg (P); RECON Conference (P); VHB Tax Management Section Meeting (P)

2018 Texas-Waterloo Tax Research Conference (D); 8th Conference on Current Research in Taxation (P, D); London Business School Accounting Symposium (P); 41st EAA Annual Congress (P, D)

2017 University of Graz (P); Austrian Tax Management Day (P); Arqus Workshop (P); 7th Conference on Current Research in Taxation (P); 40th EAA Annual Meeting (P); ATA Midyear Meeting (P)

2016 WU Vienna Doctoral Seminar (P, D); WU Vienna (P); 6th Conference on Current Research in Taxation (P); Journal of the American Taxation Association Conference (P); University of Iowa (P)

2015 National Tax Association Annual Conference on Taxation (P); WU Vienna (2x P); Doctoral Meeting at the Oxford Centre for Business Taxation (P); Doctoral Colloquium at British Accounting and Finance Association Annual Meeting (P); 5th Workshop on Current Research in Taxation (P, D); WU Vienna Doctoral Seminar (P)

2014 WU Vienna Doctoral Seminar (D)

Presentation (P), Discussion (D)

Conference Attendances

2022 ATA Midyear Meeting

2021 UNC Tax Symposium (virtual), Norwegian Tax Accounting Symposium

2020 1st WHU Young Scholar Tax Conference (virtual); Berlin-Vallendar Tax Conference (virtual)

2019 NBER Conference Taxation of Business Income; Illinois Tax Symposium; Stanford Accounting Summer Camp

2018 WU Vienna Doctoral Seminar

2016 ATA Doctoral Consortium

2014 4th Workshop on Current Research in Taxation; 37th EAA Annual Congress

2013 Workshop on Behavioral Tax Research

Teaching Experience

Vienna University of Economics and Business

Applied Taxation (MSc.), Spring 2021

Introduction to Business Taxation (MSc.), Fall 2020, Fall 2021

Business Restructuring (MSc.), Spring 2019

Investment, Finance and Taxes (MSc.), Fall 2018, Spring 2019

International Tax Management (MSc.), Spring 2015, Spring 2018

Financial Reporting and Analysis (BSc.), Spring 2021

Taxation of Corporate Income (BSc.), Fall 2020, Fall 2021

Investment, Finance and Taxes (BSc.), Spring 2018, Fall 2018, Spring 2019

Basics in Accounting and Taxation (BSc.), Fall 2015, Fall 2016, Spring 2017, Fall 2017, Spring 2019

Accounting and Management Control II (BSc.), Spring 2014, Fall 2015, Spring 2015

University of Iowa

Taxes and Business Strategy (MAcc), Spring 2022

University of Graz

VU Accounting (BSc.), Fall 2017

Academic and Professional Service

Editorial Board

Journal of the American Taxation Association (2021-present)

Ad-Hoc Reviewer Journals

Accounting and Business Research; Contemporary Accounting Research; Finanzarchiv/Public Finance Analysis; International Tax and Public Finance; Journal of Accounting and Public Policy; Journal of

Corporate Finance; Journal of Emerging Technologies in Accounting; Journal of the American Taxation Association; Review of Accounting Studies; Review of Behavioral Economics; Schmalenbach Business Review; The Accounting Review

Ad-Hoc Reviewer Conferences

American Accounting Association Annual Meeting (2020), Hawaii Accounting Research Conference (2019-2020, 2022); Accounting, Behavior and Organizations Research Conference (2015); VHB Annual Meeting (2022)

Austrian Financial Reporting and Auditing Committee (AFRAC)

Member of a Sub-Committee: Assessing the Conformity of IFRS 15 with Austrian GAAP

Awards, Grants, and Honors

Research and Travel Grants

OeNB Internationalization Price, 2019
Excellence Stipend of the Austrian Federal Ministry of Science and Research, 2018
ATA Memorial fund in honor of Marty Escoffier, 2017
E&Y Travel Grant, 2017
Research Grant for Academic Staff, 2015 and 2017
Mobility Grant for PhD-Candidates, 2016
Need-Based Scholarship Grant, 2015

Awards

WU Vienna Award for a Start Journal Publication, 2021
Promotio sub auspiciis Praesidentis rei publicae, 2018
Stephan-Koren Price, 2018
WU Vienna Award for Outstanding Dissertation, 2017
WU Vienna Award for Outstanding Research, 2016 and 2017
WU Vienna Merit Scholarship Grant, 2008-2014

Membership in Scientific Associations

European Accounting Association
American Accounting Association
American Taxation Association
Canadian Academic Accounting Association