

HARALD J. AMBERGER

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Academic Appointments

Vienna University of Economics and Business

Teaching and Research Associate Post Doc, February 2018 – present

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

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 and Tax Accounting on Firm-Level 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

“Repatriation Taxes, Internal Agency Conflicts, and Subsidiary-level Investment Efficiency”
with Kevin Markle (Michigan State University) and David Samuel (University of Wisconsin-Madison)
Accepted for publication at The Accounting Review

Working Papers

“Volatility of Tax Payments and Dividend Payouts”
Revise and Resubmit

“Tax Rate Biases in Tax Decisions: Experimental Evidence”
with Eva Eberhartinger (Vienna University of Economics and Business) and Matthias Kasper (University of Vienna); *Revise and Resubmit*

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

“Patent Concentration, Asymmetric Information, and Tax-Motivated Income Shifting”
with Benjamin Osswald (University of Wisconsin-Madison)

“International Taxation and the Organizational Form of Foreign Direct Investment”
with Saskia Kohlhase (Erasmus University Rotterdam)

“The Effect of the 2017 U.S. Tax Reform on U.S. Acquisitions of Foreign Firms”
with Leslie Robinson (Dartmouth College)

Non-peer-reviewed Publications (in German)

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

Amberger, H. and M. Petutschnig. Abgabenänderungsgesetz 2014: Änderungen im EStG- und KStG für Unternehmen. *Österreichische Steuerzeitung* 2014 (4): 70-79.

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

Chapter in Edited Volume (in German)

Amberger, H., E. Eberhartinger, K. Eiter, and J. Karglmayer. Zur Vereinbarkeit von Aspekten des IFRS 9 / IFRS 15 mit den Bilanzierungsgrundsätzen im UGB. In Institut Österreichischer Wirtschaftsprüfer (Ed.): *Wirtschaftsprüferjahrbuch 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

- 2020 10th Conference on Current Research in Taxation (P, D), scheduled
 - 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

2020 Virtual Berlin-Vallendar Tax Conference
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
 Business Restructuring (MSc.), Spring 2019
 Investment, Finance and Taxes (MSc.), Fall 2018, Spring 2019
 International Tax Management (MSc.), Spring 2015, Spring 2018

 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 Graz
 VU Accounting (BSc.), Fall 2017

Academic and Professional Service

Ad-Hoc Journal Reviewer
 Finanzarchiv/Public Finance Analysis
 International Tax and Public Finance
 Journal of Corporate Finance
 Journal of Emerging Technologies in Accounting
 Review of Behavioral Economics
 Schmalenbach Business Review

Ad-Hoc Conference Reviewer
 2020 American Accounting Association Annual Meeting
 2020 Hawaii Accounting Research Conference
 2019 Hawaii Accounting Research Conference
 2015 Accounting, Behavior and Organizations Research Conference

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
 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