

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

Associate Professor, June 2024 – present

Assistant Professor, June 2022 – May 2024

Teaching and Research Associate Post Doc, February 2018 – May 2022

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, Habilitation in Business Administration, June 2023

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

1. Amberger, H., J. Wilde, and Y. Wu. “Cross-border Investment, Deterrence, and Compliance Effects of Ownership Transparency.” *Journal of Accounting & Economics*, forthcoming.
2. Amberger, H. and L. Robinson. 2024. “The Initial Effect of U.S. Tax Reform on Foreign Acquisitions.” *Review of Accounting Studies*, 29 (2): 996-1038.
3. Amberger, H. and S. Kohlhasse. 2023. “International Taxation and the Organizational Form of Foreign Direct Investment.” *Journal of International Business Studies*, 54 (8): 1529–1561.
4. Amberger, H., E. Eberhartinger, and M. Kasper. 2023. “Tax Rate Biases in Tax Planning Decisions: Experimental Evidence.” *Journal of the American Taxation Association*, 45 (1): 7–34.

5. Amberger, H. 2023. "Volatility of Tax Payments and Dividend Payouts." *Contemporary Accounting Research*, 40 (1): 451–487.
6. Amberger, H., K. Markle, and D. Samuel. 2021. "Repatriation Taxes, Internal Agency Conflicts, and Subsidiary-level Investment Efficiency." *The Accounting Review*, 96 (4): 1–25.

Working Papers

- Amberger, H., J. Gallemore, and J. Wilde. "Corporate Tax System Complexity and Investment." *Revising for Resubmission*.
- Amberger, H., C. Estebanez, and S. Ruenger. „Dividend-Withholding Taxes, Income-Shifting, and the Location of Intermediate Subsidiaries." *Resubmitted*.
- Amberger, H., F. Siahaan, and C. Sureth-Sloane. "The Cost of Tax Simplification: Evidence from Risk-taking in a Turnover-based Corporate Tax System."
- Amberger, H. and B. Osswald. "The Distribution of Comparable Information and Tax-Motivated Income Shifting."
- Amberger, H., D. Samuel, and G. Winkler. "What Happens with a Zero Corporate Income Tax? Evidence from a Corporate Payout Tax System."
- Amberger, H., M. Rechbauer, and S. Ruenger. "Tax Consolidation, Losses, and Investment."

Publications in Journals (in German)

- Amberger, H. and S. Hafran. Reduziert § 10a KStG die grenzüberschreitende Gewinnverlagerung? Eine empirische Analyse. *ÖStZ – Österreichische Steuerzeitung* 2023 (20): 560-566.
- Amberger, H., E. Eberhartinger, and F. Ehrnhöfer. Key Audit Matters im Bereich Steuern: eine Bestandsaufnahme für Österreich. *RWZ – Zeitschrift für Recht und Rechnungswesen* 2023 (5): 155-162.
- Amberger, H. and P. Brezina. Öffentlicher Zugriff auf Register der wirtschaftlichen Eigentümer: Im Spannungsverhältnis zwischen EuGH-Rechtsprechung und Empirie. *SWI – Steuer und Wirtschaft International* 2023 (6): 318-324.
- Amberger, H. and K. Lackner. Die Umsetzung des öffentlichen Country-by-Country Reporting durch Kreditinstitute: Eine empirische Analyse. *RWZ – Zeitschrift für Recht und Rechnungswesen* 2021 (12): 379-386.
- Amberger, H. and E. Eberhartinger. Bilanzielle Behandlung von Umsatzerlösen aus Verträgen mit mehreren Teilleistungen nach dem UGB. *RWZ – Zeitschrift für Recht und Rechnungswesen* 2018 (6): 218-221.
- Amberger, H. and M. Petutschnig. Abgabenänderungsgesetz 2014: Änderungen im EStG- und KStG für Unternehmen. *ÖStZ – 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. *ÖStZ – Österreichische Steuerzeitung* 2013 (24): 569-574.

Chapter in Edited Volume (in German)

- Amberger, H. and P. Brezina. Die bilanzielle Behandlung ausgewählter steuerlicher COVID-19-Maßnahmen. In Mittelbach-Hörmanseder, S. and A. Schiebel (Eds.): *Rechnungswesen und Wirtschaftsprüfung – Aktuelle Fragestellungen der Rechnungslegung und angrenzender Themengebiete. Festschrift für Romuald Bertl* 143-163. Wien: LexisNexis.
- Eberhartinger, E. and H. Amberger. Forschung zu internationaler Steuervermeidung. In Eberhartinger, E. and E. Pummerer (Eds.): *Handbuch der österreichischen 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 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.

Amberger, H. and M. Prechtl. § 16 Nettosteueraufwand und Nettosteuerertrag. In Kofler, G., M. Lang, A. Rust, J. Schuch, K. Spies, and C. Staringer (Ed.): *MinBestG | Mindestbesteuerungsgesetz – Kommentar* 324-336. Wien: Linde Verlag.

Amberger, H. and C. Renelt. § 17 Ausgenommene Dividenden. In Kofler, G., M. Lang, A. Rust, J. Schuch, K. Spies, and C. Staringer (Ed.): *MinBestG | Mindestbesteuerungsgesetz – Kommentar* 337-352. Wien: Linde Verlag.

Amberger, H. and C. Renelt. § 18 Ausgenommene Gewinne oder Verluste aus Eigenkapitalbeteiligungen. In Kofler, G., M. Lang, A. Rust, J. Schuch, K. Spies, and C. Staringer (Ed.): *MinBestG | Mindestbesteuerungsgesetz – Kommentar* 353-377. Wien: Linde Verlag.

Amberger, H. and B. Winkelbauer. § 19 Gewinne oder Verluste aus der Anwendung der Neubewertungsmethode auf Sachanlagen. In Kofler, G., M. Lang, A. Rust, J. Schuch, K. Spies, and C. Staringer (Ed.): *MinBestG | Mindestbesteuerungsgesetz – Kommentar* 378-392. Wien: Linde Verlag.

Amberger, H. and M. Lehner. § 20 Asymmetrische Wechselkursgewinne oder Wechselkursverluste. In Kofler, G., M. Lang, A. Rust, J. Schuch, K. Spies, and C. Staringer (Ed.): *MinBestG | Mindestbesteuerungsgesetz – Kommentar* 393-414. Wien: Linde Verlag.

Amberger, H. and M. Prechtl. § 27 Anpassungsbeträge für Steuergutschriften. In Kofler, G., M. Lang, A. Rust, J. Schuch, K. Spies, and C. Staringer (Ed.): *MinBestG | Mindestbesteuerungsgesetz – Kommentar* 488-502. Wien: Linde Verlag.

Invited Conference and Workshop Presentations

2025 VHB Tax Management Section Meeting (P); EngageEU Workshop on Tax and Sustainability (D); NeSt Jahreskonferenz (P)

2024 WHU; Joint Research Center (JRC) – European Commission; KU Eichstätt-Ingolstadt; 15th Workshop on Accounting and Economics (D); 4th Norwegian Tax Accounting Symposium (P)

2023 National Tax Association Annual Conference on Taxation (P, D); DFW+ Virtual Tax Workshop (P); Illinois Tax Symposium (P); 13th Conference on Current Research in Taxation (P, D); 9th Berlin-Vallendar Tax Conference (D); EAA Annual Congress 2023 (P, D); FU Berlin; University of Cologne

2022 Paderborn University; VHB Tax Management Section Meeting (P); 5th Symposium Bilanzen & Steuern (P); 8th Berlin-Vallendar Tax Conference (D); Indiana University Spring Tax Camp (P)

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, D); 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

2024 Journal of Accounting & Economics Conference

2022 UNC Tax Symposium; ATA Midyear Meeting

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

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

Research Seminar in Financial Accounting and Taxation (PhD), Spring 2022, Spring 2025

DIBT Research Seminar (PhD), Spring 2025

Applied Taxation (MSc.), Spring 2021, Spring 2022, Spring 2023, Spring 2024, Spring 2025

Applied Tax Research (MSc.), Fall 2024

Business Taxation Seminar (MSc.), Fall 2024

Introduction to Business Taxation (MSc.), Fall 2020, Fall 2021, Fall 2022, Fall 2023, Fall 2024

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, Spring 2022, Spring 2023, Spring 2024, Spring 2025

Taxation of Corporate Income (BSc.), Fall 2020, Fall 2021, Fall 2022, Fall 2023, Fall 2024

Investment, Finance and Taxes (BSc.), Spring 2018, Fall 2018, Spring 2019, Spring 2024, Fall 2024

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

Associate Editor

Accounting Open (2025-present)

Editorial Board

European Accounting Review (2023-present)

Journal of the American Taxation Association (2021-2024)

Ad-Hoc Reviewer Journals

Accounting and Business Research; *Accounting in Europe*; *Accounting, Organizations and Society*; *Contemporary Accounting Research*; *Economic Modelling*; *European Accounting Review*; *Finanzarchiv/Public Finance Analysis*; *International Tax and Public Finance*; *Intertax*; *Journal of Accounting and Public Policy*; *Journal of Corporate Finance*; *Journal of Emerging Technologies in Accounting*; *Journal of Financial Research*; *Journal of Public Economics*; *Journal of the American Taxation Association*; *Review of Accounting Studies*; *Review of Behavioral Economics*; *Schmalenbach Business Review*; *Schmalenbach Journal of Business Research*; *The Accounting Review*

Ad-Hoc Reviewer Conferences

Accounting, Behavior and Organizations Research Conference (2015); *Contemporary Accounting Research Conference* (2022-2023); *American Accounting Association Annual Meeting* (2020, 2023); *Hawaii Accounting Research Conference* (2019-2020, 2022; 2025); *European Accounting Association Annual Congress* (2024-2025); *Financial Accounting and Reporting Section (FARS) Midyear Meeting* (2024); *Journal of the American Taxation Association Conference* (2023-2025); *VHB Annual Meeting* (2022)

Conference Organizing and Program Committee

Journal of the American Taxation Association Conference (2023-2024)

EIASM Conference on Current Research in Taxation (2025)

WU Vienna Tax Camp (2022-present)

Verband der Hochschullehrerinnen und Hochschullehrer für Betriebswirtschaft (VHB)

Business Taxation Section: Representative for Junior Researchers 2024-2025

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

Austrian Academy of Science (OeAW) – Data:Research:Austria, 2024-2026 (EUR 250,000)

OeNB Internationalization Price, 2019 (EUR 15,000)

Excellence Stipend of the Austrian Federal Ministry of Science and Research, 2018 (EUR 9,000)

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

ATA Outstanding Tax Manuscript Award, 2024

Best Paper Award – 2024 Journal of Accounting & Economics (JAE) Conference, 2024

Excellence in Reviewing – ATA Midyear Meeting, 2024

WU Vienna Award for a Star 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 Achievements, 2016, 2017, 2020, 2021, 2022, 2023

WU Vienna Merit Scholarship Grant, 2008-2014

Membership in Scientific Associations

European Accounting Association

American Accounting Association
American Taxation Association
Canadian Academic Accounting Association

Languages

German (native language)
English (fluent)
Italian (basics)