

Academic Report 2020-2021

Business Taxation Group

Institute for Accounting & Auditing



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Introducing the Group

This is who we are.

This report includes an overview of our group's activities in the 2020/2021 academic year, and is written for the benefit of both colleagues and students, as well as those who work in related fields in the private and public sectors. We briefly introduce the staff and research areas of the Business Taxation Group of WU, chaired by Prof. Dr. Eva Eberhartinger, part of the Institute for Accounting and Auditing at Vienna University of Economics and Business. Aside from Business Taxation, the Institute for Accounting and Auditing also includes the Financial Accounting and Auditing Group (Prof. Dr. Romuald Bertl), the Management Accounting and Control Group (Prof. Dr. Christian Riegler), the Accounting, Taxation and Auditing Group (Prof. Dr. Klaus Hirschler), the International Accounting Group (Prof. Dr. Zoltan Novotny-Farkas) and the Accounting and Reporting Group (Prof. Dr. Kathrin Hummel).

The teaching activities of the Business Taxation Group focus on (corporate) tax norms, effects, and structures. We prepare students for careers as tax consultants, but also for careers in in-house corporate tax departments, financial institutions, and financial management organizations, as well as in accounting-related professions. Beyond merely acquiring relevant expertise in tax and accounting, students learn how to independently devise new solutions to corporate tax issues which may arise from changes in the tax code. Both the seminars and the master's thesis provide students with the opportunity to conduct tax research. At the same time, however, the focus remains on practical applications. This is ensured by coursework and research, as well as through the curriculum design and various cooperative undertakings with law firms and companies.

The Business Taxation Group, together with other departments and institutes of WU, services degree programs at all levels: the course "Financial Reporting and Analysis" of the newly established Bachelor program "Bachelor in Business and Economics" (BBE), the specialization track "Accounting and Taxation" in the bachelor's program, and the master's degree programs in Finance and Accounting and in Taxation and Accounting.

In addition to its regular doctoral program, the department also offers the Doctoral Program in International Business Taxation (DIBT, which was positively reviewed by a commission of experts in autumn 2019 and further financing by the Austrian Science Fund (FWF) was secured.

Members of the Business Taxation Group have contributed extensively to the research areas of tax accounting, cross-border taxation, and European group taxation, as well as legal structuring. Their research papers have been presented at various domestic and international conferences, and the group can boast numerous publications in Austria and abroad.

Similar to the Summer Term of 2020 the Academic Year 2020/2021 was heavily affected by the COVID 19 pandemic. The entire teaching and supervision of students was conducted online. Despite the exceptional circumstances, we were able to maintain research and teaching operations in distance mode. Thus enabling the students to have as normal an academic year as possible. Our employees were also in the home office. There, however, they were highly active: a number of publications were completed and work on current research projects and dissertations continued.

In November 2020 the whole Institute for Accounting and Auditing relocated to another building at the Campus. With this move to new surroundings came new motivation and new impulses for the daily co-working (at least during the „home office free“ periods in 2020/21).

We would like to congratulate Dr. Kristin Resenig, LL.M. (WU) and Mag. Maximilian Zieser, PhD for graduating from their doctoral programs as well as Ms Katrin Lackner and Mr Christian Renelt for graduating from their master programs. Both started their doctoral studies at the Business Taxation Group in autumn 2021.

Univ.Prof. Dr. Eva Eberhartinger
Assoc.Prof. Dr. Matthias Petutschnig



FACULTY (AS OF JUNE 2021)

The group's staff are introduced here. For more details on each person's research interests and publications, click on her or his name; 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.



HARALD AMBERGER, PhD

is since February 2018 a research assistant post doc. He held a position as a Research Fellow at the Tuck School of Business at Dartmouth College during the academic year 2019/20. He obtained his doctoral degree "sub auspiciis Praesidentis rei publicae" at WU graduating from the doctoral program in International Taxation (DIBT). His dissertation was awarded with the Stephan-Koren Preis. His research interests lie in the effect of taxes on real corporate decisions (e.g., financing and investment decisions, organizational form choices, payout policy and cross-border income shifting) and on tax-motivated income shifting. He applies empirical archival as well as experimental methods. He was a visiting researcher at the University of Iowa and is an ongoing guest researcher at the Deutsche Bundesbank. Moreover, he serves as a reviewer for leading academic journals (e.g., Review of Accounting Studies, Contemporary Accounting Research and Journal of Corporate Finance) and is a member of the Editorial Advisory and Review Board at the Journal of the American Taxation Association.



SYLVIA AUER, MSc (WU)

successfully completed the master program Taxation and Accounting at WU in May 2019. Since September 2019, she holds a position as teaching and research associate at the Business Taxation Group at WU. Previously, she held an associate position with a focus on mergers and acquisitions at a large tax consulting firm. In her current research, Sylvia Auer, together with Prof. Eva Eberhartinger and Tobias Bornemann, investigates the influence of corporate tax aspects on the investment behavior of European banks. Moreover, she investigates the impact of IFRS on corporate tax payments together with Georg Winkler and Karoline Els. Finally, her research deals with qualitative tax disclosures.



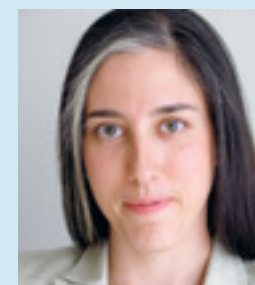
PAUL BREZINA, MSc (WU), StB

is University Assistant, 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 Austrian Tax Advisor. Currently, his research focuses on questions in connection with Cryptoeconomy and Blockchain-Technology.



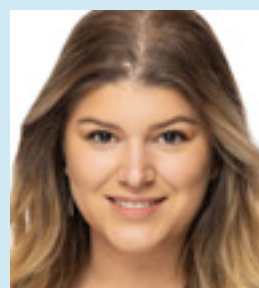
DR. MICHAEL BRIGHTWELL, MSc (WU), StB

graduated from WU's doctoral program in 2020. He continues to work as a lecturer at Business Taxation Group.



NADIA GENEST, LL.M.

was born in Canada. Since June 2020 she is an Assistant Professor at HEC Montreal at the Department of Accounting Studies. She studied business administration with specialization in accounting and management, and she received a Master of Laws (LL.M.) with a specialization in taxation from HEC Montreal (Canada). She is a Chartered Professional Accountant and has more than five years of experience as a tax consultant in Canada, where she advised corporations and individuals on various matters related to Canadian taxation. Nadia has been studying in the DIBT at WU since 2015. Her research interests are in corporate tax transparency.



NICOLE HERMANKI, MSc (WU)

successfully completed the master program Taxation and Accounting at WU in the summer of 2020. Since September 2019 she is working as a third party funded research and teaching associate at the Business Taxation Group and as an aspirant to become a tax consultant at Deloitte. Her doctoral thesis focuses on the influence of value added tax aspects on business decisions.



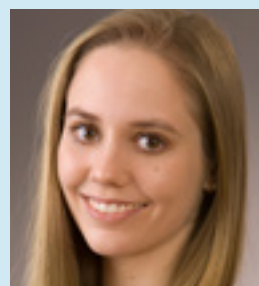
AGUS HIDAYAT, M.P.F.

Agus was born in Medan, Indonesia. He finished his diploma degree at the State College of Accountancy (2000) and his bachelor degree at the University of Medan Area (2006) – both in accounting. He was awarded the Joint Japan and World Bank Graduate Scholarship (2012) to continue with his master degree at the National Graduate Institute for Policy Studies (GRIPS) in Tokyo, Japan, where he obtained a Master of Public Finance (MPF). Agus has been working as a tax officer for the Indonesian Tax Authority for almost 20 years, having held various positions such as tax auditor, objection reviewer, account representative and section chief. His research interests include tax compliance, BEPS Project and other international taxation issues.



DR. JAN KNESEL, MSc (WU)

He obtained his doctoral degree during the academic year 2019/20 with his dissertation on the effects of BEPS Action 4 on Austrian Banks. He continues to work as a lecturer at the Business Taxation Group.



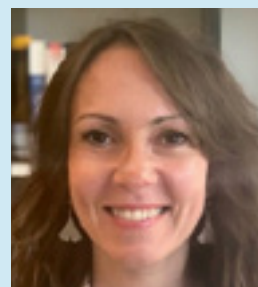
KATRIN LACKNER, MSc (WU)

has been working as a student assistant at the Business Taxation Group since February 2021. Her tasks comprise the support and assistance in research and teaching. Additionally, she is tasked with the support of the Financial Reporting and Analysis course. In July 2019 she completed her bachelor's degree in Business, Economics and Social Sciences and is currently enrolled in the master's degree Finance and Accounting at WU.



DR. PATRICK LEYRER, MSc (WU), StB

After obtaining his doctoral degree in the academic year 2018/19, he continues to work as a lecturer at Business Taxation Group.



AYSE SULE OZDOGAN, MIA, MSc

studied Business Administration (Bsc) and received a master's degree specializing in international competitiveness in Ankara, Turkey. After a short career as a Finance Associate, she worked at the Ministry of Economy in Turkey from 2006 till 2015 as a case handler in company investigations, where she analyzed international business transactions of foreign companies, on-spot, for unfair pricing practices against Turkey. After receiving her second master's degree in international economy and finance from Columbia University, she was appointed as the Commercial Counsellor to the Turkish Embassy in Vienna. In 2019 she started her PhD in International Business Taxation (IBT). She researches company-specific aspects related to the avoidance/reduction of customs and other import duties.



CHRISTIAN RENELT, MSc (WU)

has been working as a Research and Teaching Assistant at the Business Taxation Group since September 2019. In addition, he is entrusted with the task of holding revision courses as part of the specialization program in Accounting and Business Taxation for undergraduate students at WU. He holds a Bachelor's degree in Business Administration from WU, completed the WU Master's degree program in Taxation and Accounting in June 2021, and is looking forward to becoming a Research and Teaching Associate at the Business Taxation Group in September 2021.



DR. KRISTIN RESENIIG, LL.M. (WU)

is working as teaching and research associate at the Business Taxation Group since October 2018 when she graduated from the master's program Business Law. Since September 2020, she has been supporting the department as a third-party-funded university assistant.


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 website and teaching activities.


FERNANDO SIAHAAN, MSc

Fernando Siahaan comes from Indonesia. He obtained a Bachelor of Economics degree from University of Indonesia in 2007. He started his career as Junior Tax Consultant and joined the Directorate General of Taxes Republic of Indonesia by 2009. In 2013-2014 he continued his study with Master of Science in Accountancy and Control at Faculty of Economics and Business University of Amsterdam, sponsored by the World Bank Spirit Scholarship. Since 2018, his job position is The Head of Taxpayers Supervision and Consultation Section, and as of 2020 he is also The Acting Head of Tax Collection Section in one of Tax Office in Indonesia. He teaches tax lectures in several universities and institution in Jakarta. He is interested in studying the integration of accounting principle with tax regulation.


RAFFAEL SPEITMANN, MSc (WU)

holds a BSc in Economics from the University of Munich, and a MSc from WU. He spent exchange semesters abroad at Charles-University Prague (2011) and ESSEC Business School Paris (2014). After graduation from WU, he worked for two years as an analyst in the financial industry. Since September 2017, he has been studying in the DIBT at WU and currently focuses on the effects of tax-related disclosure rules on the financial sector. As of spring 2021 he works in a research position for the European Commission.


DR. STEFAN WEINHANDL, StB

He received his doctorate degree in September 2016 and continued to work as a lecturer at the department.


BERNHARD WINKELBAUER, MSc (WU), LL.M.

successfully completed his master degrees in Taxation and Accounting and in International Tax Law in September 2019. Since September 2019 he is working as a third party funded research and teaching associate at the Business Taxation Group and as an aspirant to become a tax consultant at TPA. As part of his research, he deals with national and international tax law, in particular with the impact of taxes on corporate decisions.


GEORG WINKLER, MSc (WU)

successfully completed the master's degree Taxes and Accounting at WU, after he graduated from the bachelor programs in Business and Law as well as Applied Business Management at Alpen-Adria-University Klagenfurt. Since April 2020 he has been working as teaching and research associate at the Business Taxation Group. Before, he worked in a renowned lawyer's office in the tax sector. As part of his research, he deals with the impact of exit tax regulations on the location choice of European companies.





YUCHEN WU, MSc
was born in Wuxi, Jiangsu, China. She holds an MSc in International Financial Management (University of Groningen), an MSc in Business and Economics (Uppsala University) and a Bachelor in Accounting. After that, she worked at the South African Financial Intelligence Centre (FIC) and then on donor-funded projects to research illicit financial flows. Her research interest focus is mainly on how behaviors of tax authorities change behaviors of taxpayers. Since 2017, she is a student in the Doctoral Program in Business Taxation (DIBT) at WU. As part of her research, she deals with the voluntary disclosure of tax law information on international corporations.



XIXI ZHANG, MSc
holds a BA with a major in English, and minor in Accounting from the China Women’s University. Before starting her master studies, she spent one year working as financial intern at GE Healthcare. She received a MSc from the University of Mannheim. She spent an exchange semester abroad at Kozminski University (2018). Since September 2019, she has been studying in the Doctoral Program in International Business Taxation (DIBT) at WU. As part of her research she deals with the connection between public reporting on tax avoidance and the reputation of the company concerned. Moreover, her research focuses on how tax policies affect corporate investment decisions.



MAXIMILIAN ZIESER, PhD
studied Psychology focusing on economic psychology. In 2016, after one year working for the Austrian Ministry of Finance, he started his PhD in the Doctoral Program in International Business Taxation (DIBT) at WU. In his research, he focuses on behavioral aspects of taxation and studies cooperative approaches to tax collection, such as Cooperative Compliance and Horizontal Monitoring. After obtaining his doctoral degree from WU in the academic year 2020/21 he joined the Austrian Institute of Technology (AIT).

GUEST FACULTY AND VISITING RESEARCHERS

Prof. Dr. Caren Sureth-Sloane (University of Paderbon and WU)	is a part-time professor in our group and a DIBT faculty member.
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PAST FACULTY MEMBERS

Michael Mayer, MSc	is working as a tax consultant in Vienna.
Martin Neumayer, BSc	is currently finishing his Master studies in Finance and Accounting at WU.



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 newly established, 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. Together with the Accounting, Taxation and Auditing Group and the Financial Accounting and Auditing Group the Business Taxation Group will offer a specialisation "Accounting & Taxation" from the winter term 2020/21 onwards.

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 the 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

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; Investment, Finance & Taxation; 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's thesis. Through the master's 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 2020/21:

Lehner, J.: Die Auswirkungen von Steuerkomplexität und digitaler Services auf die Steuermoral

Hadzic, E.: Die Auswirkung der Pauschalierung für Kleinunternehmer gem § 17 Abs 3a EStG idF StRefG 2020

Kowarsch, A.: Auswirkungen der Steuerreform auf österreichische Unternehmen

Georgieva, D.: Tax Effects of Attracting Foreign Direct Investments

Piasecki, P.: § 10a KStG im Vergleich zu den CFC-Rules anderer OECD-Staaten

Winklhofer, C.: Verlustverwertung bei natürlichen und juristischen Personen

Felzmann, P.: Die Rechtssicherheit im Internationalen Steuerrecht unter besonderer Berücksichtigung des EU-Besteuerungsstreitbeilegungsgesetz

Dumanski, P.: Begleitende Kontrolle nach §§153a ff BAO

Hutap, T.: Eine kritische Analyse von steuerlichen Forschungsförderungsmodellen im europäischen Vergleich

Writzmann, T.: Steuerneutrale Übertragung von Stiftungsvermögen auf eine Substiftung

Schmidl, P.: Bilanzierung und Besteuerung von Besserungsvereinbarungen aus der Sicht des Berechtigten und des Verpflichteten - unter besonderer Berücksichtigung der unternehmensrechtlichen und steuerrechtlichen Rechtsprechung

Blazevic, M.: Privater Grundstücksverkauf oder schon gewerblicher Grundstückshandel?

Renelt, C.: Das steuerliche Instrument des Verlustrücktrags im Lichte der COVID-19-Gesetzgebung

Schütz, M.: Der Begriff des wirtschaftlichen Eigentums im Steuerrecht



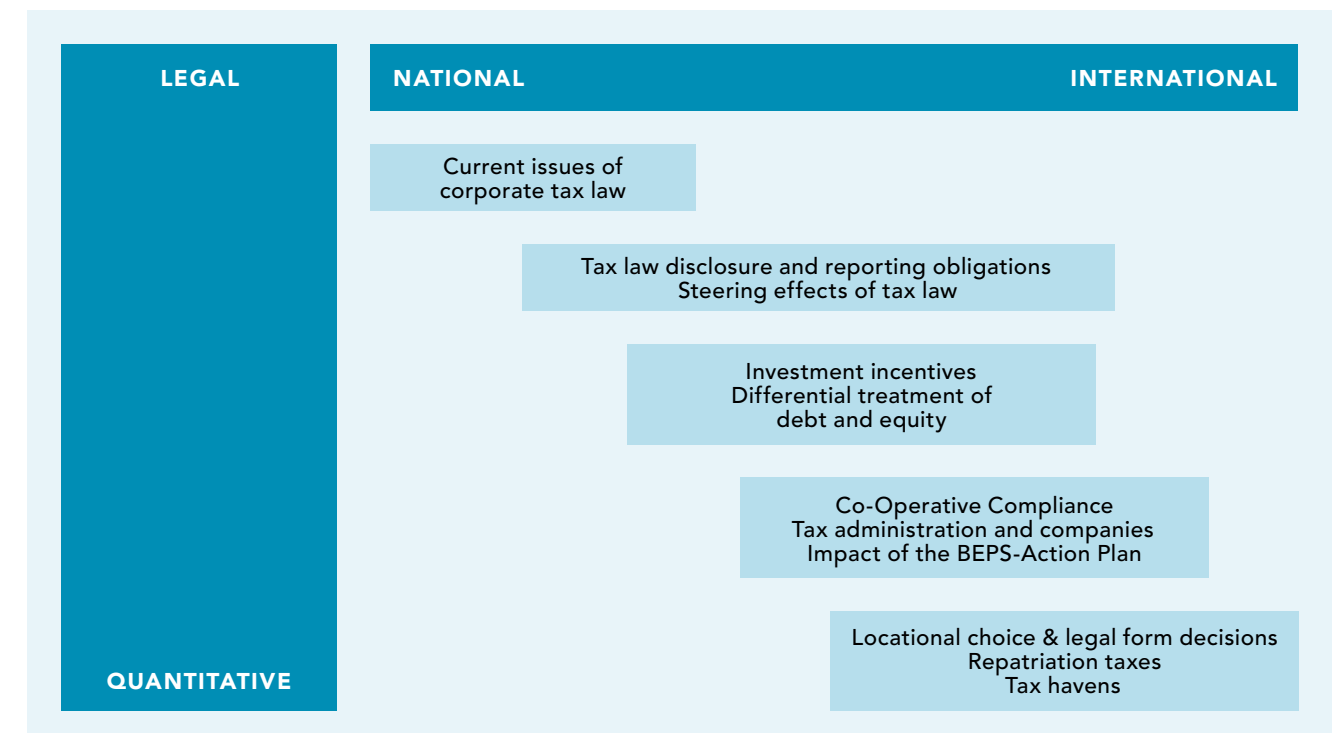
Research

Our research covers a broad range of topics in taxation.

RESEARCH OF THE GROUP

The group's research focus is on the effect of taxes on corporate decisions, with a particular focus on financing and investment decisions, as well as on tax

accounting issues. We work on these questions from both an international and national perspective, and use legal as well as empirical (empirical-archival, empirical-experimental, and analytical) methods.



Schabauer, L.: Die steuerliche Behandlung von ICOs – ein Vergleich zwischen Österreich, Deutschland und der Schweiz

Egger, N.: BEPS Aktion 1 & Die Besteuerung der digitalen Wirtschaft in Österreich und der Europäischen Union

Wawronek, S.: Die Rolle und Ausgestaltung von Vermögenssteuern in der OECD

Scherzer, V.: Internationale Rechtssicherheit im Steuerrecht im Lichte von Verständigungs- und Schiedsverfahren – Eine kritische Analyse

Wallner, V.: Die Investitionsprämie – zur (bilanziellen) Behandlung in Steuerrecht, UGB und IFRS

DOCTORAL STUDIES

Doctoral Program at WU

The Business Taxation Group, together with the Financial Accounting and Auditing Group and the Management Accounting and Control Group, offers a research seminar where current research and findings are presented and discussed with the doctoral candidates.

Furthermore, the Business Taxation Group offers an additional research seminar for doctoral candidates which looks at particular questions regarding tax management, including balance sheet accounting, with a special focus on fundamentals of methods and scientific theory.

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 fall 2014, it was subject to an interim 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 (six 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. Schuch, Prof. Staringer, and Prof. Pistone (all WU);
- › business taxation: Prof. Eberhartinger (WU) and Prof. Sureth-Sloane (WU and University of Paderborn); and
- › economics: Prof. Zagler and Prof. Sausgruber (both WU), Prof. Weichenrieder (University of Frankfurt), and Prof. Wagener (University of Hannover).

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.

Supervised Dissertations

Prof. Eberhartinger and Prof. Petutschnig are continuously supervising dissertations written as part of the WU general PhD program, as well as part of the structured PhD program (DIBT). During the academic year 2020/21, the following dissertations were successfully completed under their supervision or co-supervision:

Zieser, M.: Trust, Power and Cooperation: Assessing Novel Approaches to Tax Administration

Resenig, K.: Steuervermeidung und deren Folgen



For further information, please visit:
wu.ac.at/dibt
 and
fwf.ac.at/de/wissenschaft-konkret/im-fokus-doktoratskollegs/w1235

EDITORSHIPS

The annual conference series **Wiener Bilanzrechtstage** has been taking place at WU since 2000 and is cooperatively organized by the Institute of Accounting, the Institute for Austrian and International Tax Law, the Institute for Public and Corporate Law, and the Academy of Auditors (Akademie der Wirtschaftstreuhänder). In 2020, the conference unfortunately had to be cancelled and postponed to 2021 due to the corona crisis. Findings relevant to science and the field will be made available for a wide audience through contributions to an anthology. Prof. Eberhartinger is a co-editor of the annual anthology, along with other recognized experts from the scientific and practical field.

Prof. Eberhartinger is a member of the editorial board of the journal *Accounting in Europe* and a reviewer of scientific contributions of the journal **Zeitschrift für Recht und Rechnungswesen** (RWZ; Journal of Law and Accounting). Furthermore, she is a reviewer of scientific articles for numerous international periodicals (including *AinE*, *EAR*, *Finanzarchiv*, *DBW*, and *ZfB*) and conferences (including *EAA* and *VHB Annual Meeting*). Moreover, various members of the group also review articles for national and international journals and conferences.

COOPERATIVE UNDERTAKINGS WITH BUSINESS

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

The master's programs in Taxation and Accounting and in Finance and Accounting offer seminars for students in cooperation with the international auditing and tax consulting firms **BDO**, **Deloitte**, **KPMG**, and **TPA**, which take place on the premises of the respective firms. Moreover, **Telekom Austria Group** is one of our seminar partners.

In addition, there is a close cooperation with the auditing and tax consulting firms **ABG Wirtschaftsprüfungs & Steuerberatungs GmbH**, **BDO**, **Deloitte**, **KPMG**, **Moore Stephens MSVIE connect**, **TPA** and **Dr. Weinhandl & Partner Steuerberatungs KG**, which all support the financing of research and teaching assistants.

RESEARCH PROJECTS OF THE FACULTY

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

Prof. Eberhartinger's research covers a broad area of issues in both national and international taxation. Currently, her focus is on the following areas.

Effects of taxation on multinational corporations

This area includes consolidated corporate taxation as discussed in the EU (CCCTB) proposal, as well as effects of the recent discussion on curtailing base erosion and profit shifting (BEPS).

Taxes and finance

The taxation of intra-group financing, as well as the taxation of external corporate financing, hybrid financing, and behavioral scientific explanations of non-tax-optimal financing decisions are part of this research field.

Deferred tax

As a result of the Austrian Accounting Act 2014 (RÄG), accounting for deferred taxes has changed fundamentally. Internationally, IAS 12 and the associated requirements for disclosure are constantly evolving and require further consideration. To this end, the benefits of additional disclosure are of particular interest for further research.

PUBLICATIONS AND PRESENTATIONS

Contributions to Journals

Eberhartinger, E., Samuel, D. (2020). Tax Avoidance of State-Owned Enterprises and What Policymakers Can Do About It. *Tax Management International Journal*. 50 (1), 49-50.

Eberhartinger, E., Winkler, G. (2020). Gewinnermittlung im Lichte alternativer steuerlicher Bemessungsgrundlagen. *RWZ - Zeitschrift für Recht und Rechnungswesen* (früher: Österreichische Zeitschrift für Recht und Rechnungswesen RWZ). (41), 237

Eberhartinger, E., Genest, N., Lee, S. (2020). Financial statement users' judgment and disaggregated tax disclosure. *Journal of International Accounting Auditing and Taxation*. 41

Bertl, R., Eberhartinger, E., Hirschler, K., Höltschl, E., Schiebel, A. (2020). Anwendung der Effektivzinismethode im UGB-Abschluss. *RwSt Rechnungswesen und Steuern*. (1), 3-39.

Eberhartinger, E., Resenig, K., Weintögl, S. (2020). AFRAC 35: Konzerneigenkapitalspiegel (UGB). *RWZ – Zeitschrift für Recht und Rechnungswesen* (früher: Österreichische Zeitschrift für Recht und Rechnungswesen RWZ). 7/8 (46), 269

Eberhartinger, E., Resenig, K. (2021). Und was kommt nach DAC 6? *Der Wirtschaftstreuhänder (VWT)*, (1) 53-58.

Eberhartinger, E., Zieser, M. (2021). The Effects of Cooperative Compliance on Firms' Tax Risk, Tax Risk Management and Compliance Costs. *SBUR – Schmalenbach Journal of Business Research*. 73 (1), 125-178.

Editorships

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Eberhartinger, E., Patloch-Kofler, A., Höltschl, E. (2020). Definition of Income Taxes. In Bakker, A. & van den Berg, T. (Hrsg), *Tax Accounting: Unravelling the Mystery of Income Taxes*, 55-73, Amsterdam: IBFD.

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Eberhartinger, E. & Samuel D. (2020). Monitoring and Tax Planning – Evidence from State-Owned Enterprises. Available via SSRN: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3632938.

Eberhartinger, E., Safai, R., Sureth-Sloane, C. & Wu, Y. (2021). Are Risk-based Tax Audit Strategies Rewarded? An Analysis of Corporate Tax Avoidance. Available at: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3911228.

Brezina, P., Eberhartinger, E. & Zieser, M. (2021). The Future of Tax Audits? The Acceptance of Online-Based, Automated Tax Audits and their Effects on Trust and Power. Available at: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3769337

Eberhartinger, E., Speitmann, R., Sureth-Sloane, C. & Wu, Y. (2020). How Does Trust Affect Concessionary Behavior in Tax Bargaining? Available at: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3723499

Amberger, H., Eberhartinger, E., & Kasper, M. (2021). Biases in Tax Decisions. Available at: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2727680.

Presentations (incl. co-authors)

Eberhartinger, E. & Hirschler, K.. (2020). Prüfungsausschuss Spezial. 10. Österreichischer Aufsichtsratstag (WU Vienna), Vienna, Austria, 26.02.

Eberhartinger, E. (2021). Folgen von Wirecard – Für Rechnungslegung und Aufsichtsrat in der börsennotierten Gesellschaft – Diskussion. Kapitalmarktrechtstag, Vienna, Austria, 25.03.-25.03.

Speitmann, R., Eberhartinger, E., Sureth-Sloane, C. (2020). Real Effects of Public Country-by-Country Reporting and the Firm Structure of European Banks. 82. Jahrestagung des VHB, Frankfurt, Germany, 17.03-20.03.

Eberhartinger, E., Speitmann, R., Sureth-Sloane, C., Wu, Y. (2020). Sweetheart Deals in Tax Bargaining? How Trust Affects Concessionary Behavior. 82. Jahrestagung des VHB, Frankfurt, Germany, 17.03.-20.03.

Eberhartinger, E., Speitmann, R., Sureth-Sloane, C., Wu, Y. (2020). Sweetheart Deals in Tax Bargaining? How Trust Affects Concessionary Behavior. Tax Administration Research Centre 's 8th Annual Conference, University of Exeter Business School, Großbritannien, 15.12-17.12.

Eberhartinger, E., Speitmann, R., Sureth-Sloane, C., Wu, Y. (2020). Sweetheart Deals in Tax Bargaining? How Trust Affects Concessionary Behavior. National Tax Association's 113th Annual Conference on Taxation, Denver, Vereinigte Staaten/USA, 18.11.-20.11.

Newspaper articles

Eberhartinger, E. & Kalss, S. (2021). Aufsichtsrat sollte allzu schöne Berichte erkennen. Die Presse 9.6.2021.

Eberhartinger, E. & Langenmayr, D. (2020). Corona-krise: Der steuerpolitische Handlungsbedarf ist groß. Die Presse, 20.04.2020

ASSOC.PROF. DR. MATTHIAS PETUTSCHNIG, StB RESEARCH FOCUS

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 (Anti-Tax-Avoidance-Directive; CCCTB-Directive), primarily on interest deduction rules.

Real Estate Capital Gains Tax

The project analyzes short- and longterm effects of the introduction of a comprehensive real estate capital gains tax in Austria in 2012 on the real estate markets. The empirical analysis of real estate transactions shows a significant increase of transaction activity during the announcement phase of the tax reform and a significant increase of the average price level after the introduction of the new tax. Some results have already been published, a further paper is currently under review at an international journal.

Investment Allowances

The project (together with Ass.Prof. Dr. Silke Rüniger – University of Graz) focuses on the effectiveness of Allowances and Premiums for Investment activity and Allowances for Equity. It empirically analyzes the effectiveness of tax measures aimed at increasing investment activity and equity increases (such as allowances for retained earnings, investment credits, etc). Since the EU Commission has included an allowance for equity increases into its recent CCCTB draft directive the research has gained particular relevance. Some results have already been published), a further paper is currently under review at an international journal.

PUBLICATIONS AND PRESENTATIONS

Contributions to Journals

Auer, S., Petutschnig, M., Resenig, K. (2021). Befreiungsmethode mit Progressionsvorbehalt auch im Quellenstaat? SWI – Steuer und Wirtschaft International. 31 (3), 116-126.

Mittelbach-Hörmanseder, S., Petutschnig, M. (2020). Die Auswirkungen von COVID-19 auf die Gewinnausschüttungen österreichischer Unternehmen an der Wiener Börse. RWZ – Zeitschrift für Recht und Rechnungswesen (früher: Österreichische Zeitschrift für Recht und Rechnungswesen RWZ). 6 196-200.

Petutschnig, M., Winkler, G. (2020). For Here or to Go? Die COVID-19-Umsatzsteuersenkung und ihre praktischen Implikationen. AVR – Abgabenverfahren und Rechtsschutz. (5), 180.

Auer, S., Petutschnig, M. (2020). Forschungsprämie und öffentliche Subventionen: Periodische Ertragserfassung der Subventionszahlungen bei Teilzielerreichung? Steuer- und Wirtschaftskartei (SWK). 10-11 597-602.

Petutschnig, M., Resenig, K. (2020). Homeoffice als Betriebsstätte im DBA-Recht. Österreichische Steuerzeitung (ÖStZ). 73 (8), 214-218.

Auer, S., Petutschnig, M. (2020). Konzerninterne Leistungen eines CSR-Managers: Betriebsstätte für das entsendende Unternehmen? SWI – Steuer und Wirtschaft International. 30 (9), 454-460..

Book Chapters

Petutschnig, M., Resenig, K. (2021). Missbrauch iSd § 22 BAO. In: Der Konzern im Gesellschafts- und Steuerrecht, Hrsg. Ruhm/Kerbl/Bernwieser, 55-79. Vienna: Linde Verlag.

Eberhartinger, E., Petutschnig, M. (2020). Österreichische Expertenmeinung zu BEPS: Eine kritische Analyse. In: Gedenkschrift Herbert Kofler. Herausforderungen im Unternehmenssteuerrecht und in der Rechnungslegung, Hrsg. Sabine Kanduth-Kristen, Sabine Urnik, Gudrun Fritz-Schmied, 263-280. Vienna: Linde.

Newspaper articles

Petutschnig, M., Winkler, G. (2020). Neue Tür zur Steuerhinterziehung aufgemacht. Die Presse – Rechtspanorama, 27.07.20

Working Paper

Petutschnig, Matthias, Resenig, Kristin (2021). Market Reaction of Multinationals to the OECD BEPS Action Plan. Available at: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3863851

HARALD AMBERGER, PhD RESEARCH FOCUS

Patent Concentration, Asymmetric Information and Tax-motivated Income Shifting

This study is a joint project with Benjamin Osswald and examines the relation between patent concentration and tax-motivated income shifting. Our results suggest that the increasing concentration of patent ownership within a small number of firms significantly facilitates cross-border income shifting. This effect is due to patent concentration limiting the information set of the local tax authority. As a result of a limited information set, the local tax authority is likely to detect and challenge potentially aggressive transfer-pricing strategies. This, in turn, increases firms' incentives to shift income for tax purposes.

The Effect of U.S. Tax Reform on Foreign Acquisitions

This study is a joint project with Leslie Robinson and examines the effect of the 2017 Tax Cuts and Jobs Act (TCJA) on the foreign M&A activity of U.S. firms. Our results suggest that the TCJA reduced the likelihood that a foreign target is acquired by a U.S. firm. This result is concentrated in potential U.S. acquirers with substantial foreign cash holdings prior to the reform. Conversely, we find a weaker reduction in foreign M&A activity for firms that were domestic pre TCJA.

PUBLICATIONS AND PRESENTATIONS

Contributions to Journals

Amberger, H., Markle, K., & Samuel, D. (2021). Repatriation Taxes, Internal Agency Conflicts, and Subsidiary-level Investment Efficiency. *The Accounting Review*: forthcoming.

Working Paper

Amberger, H. (2021). Volatility of Tax Payments and Dividend Payouts. Available via SSRN: <http://ssrn.com/abstract=2945877>.

Amberger, H., Eberhartinger, E., & Kasper, M. (2021). Biases in Tax Decisions. Available via SSRN: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2727680.

Amberger, H. & Osswald, B. (2020). Patent Concentration, Asymmetric Information, and Tax-Motivated Income Shifting. Available via SSRN: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3600839.

Amberger, H. & Robinson, L. (2021). The Effect of U.S. Tax Reform on Foreign Acquisitions. Available via SSRN: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3612783

Amberger, H., Estebanez, C., & Rünger, S. (2020). Dividend-Withholding Taxes, Repatriation Strategies, and the Location of Intermediate Subsidiaries.

Presentations

EAA Annual Congress (2021), EASYS Online Accounting Seminar (2020), NTA Annual Conference on Taxation (2020), 7th Annual MaTax Conference (2020), 10th Conference on Current Research in Taxation (2020).

SYLVIA AUER, MSc (WU) RESEARCH FOCUS

In the context of her dissertation, Sylvia Auer together with Prof. Eva Eberhartinger and Tobias Bornemann, is investigating the influence of corporate tax aspects on the investment behavior of European banks. She also works with Georg Winkler and Karoline Els on the impact of International Financial Reporting Standards (IFRS) on corporate tax payments. Furthermore, her research deals with the disclosure of qualitative tax information.

Her further research activities focus on national and international tax law, in particular its effects on corporations.

PUBLICATIONS AND PRESENTATIONS

Contributions to Journals

Auer, S., Petutschnig, M. (2020). Konzerninterne Leistungen eines CSR-Managers: Betriebsstätte für das entscheidende Unternehmen? *SWI – Steuer und Wirtschaft International*. 30 (9), 454-460.

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Auer, S., Petutschnig, M., Resenig, K. (2021). Befreiungsmethode mit Progressionsvorbehalt auch im Quellenstaat? *SWI – Steuer und Wirtschaft International*. 31 (3), 116-126.

Newspaper articles

Auer, Sylvia, Resenig, Kristin. (2020). Retourwaren: Vernichten steuerlich günstiger als Verschenken. *Die Presse – Rechtspanorama*, 15.06.20.

PAUL BREZINA, MSc (WU), StB RESEARCH FOCUS

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.

NADIA GENEST, LL.M. RESEARCH FOCUS

Ms. Genest's research focuses on tax disclosure. Facing ever-increasing tax disclosure regulations on the international scene, Ms. Genest's dissertation analyzes whether such regulations meet their intended goal - i.e. increasing tax transparency. More specifically, Ms. Genest's dissertation dissects how tax disclosure regulations affect firms' tax disclosure strategies. Moreover, Ms Genest's dissertation examines the usefulness of tax disclosure requirements by exploring the effects of such disclosures on users' judgment making and trading behaviors.

PUBLICATIONS AND PRESENTATIONS

Contributions to Journals

Eberhartinger, E., Genest, N. & Lee, S. (accepted), Financial Statement Users' Judgment and Disaggregated Tax Disclosure, *Journal of International Accounting, Auditing and Taxation*.

NICOLE HERMANKI, MSc (WU) RESEARCH FOCUS

Her doctoral thesis focuses on the influence of value added tax aspects on business decisions. Together with Paul Brezina she researches the correlation of VAT compliance cost and digitalization.

KATRIN LACKNER, MSc (WU) RESEARCH FOCUS

The research activities of Katrin Lackner focus on public country-by-country reporting of credit institutions and investment firms. In particular, she examines the different implementations of country-by-country reporting and the implications thereof.

CHRISTIAN RENELT, MSc (WU) RESEARCH FOCUS

In his current research activities, Christian Renelt deals with the effects of COVID-19 related tax measures on Austrian enterprises, in particular with the tax instrument of the loss carryback in the light of the Austrian COVID-19 legislation. As part of his research, Christian Renelt conducts an empirical simulation model to find out how many Austrian businesses are expected to benefit from the newly introduced tax loss carryback regime, and whether the budgetary impacts projected by the Austrian Ministry of Finance can be empirically proven. On the basis of his results, Christian Renelt analyzes the question of whether the temporarily introduced tax loss carryback has enough potential to be integrated in the Austrian Tax Code on a permanent basis.

PUBLICATIONS AND PRESENTATIONS

Contributions to Journals

Renelt, C. (2021). Good, better, tax loss carryback? – A simulation of the tax effects of the Austrian tax loss carryback. *ÖStZ*. 74 (11), 312-320.

Renelt, C. (2021). Tax Loss Carryback – A permanent instrument even for the future! *ÖStZ*. 74 (12), 350-358.

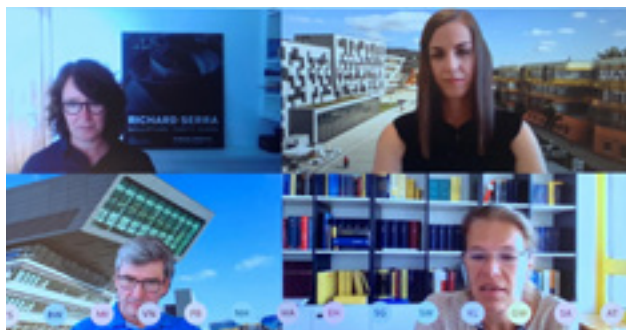
DR. KRISTIN RESENI, LL.M. (WU) RESEARCH FOCUS

In a joint project with Prof. Eva Eberhartinger and Stefan Weinhandl she conducts an empirical legal study examining the case law of the BFG/UFS of the last 20 years to draw conclusions about the importance of tax havens in Austrian tax planning. Together with Prof. Matthias Petutschnig she analyses the market reaction of multinational companies to the introduction of the OECD BEPS Action Plan. In addition, she examines the arrangements covered by the DAC 6 Directive and the challenges and problems associated with them. Her further research deals with issues in the field of national and international tax law.

PUBLICATIONS AND PRESENTATIONS

Contributions to Journals

Petutschnig, M. & Resenig, K. (2020). Homeoffice als Betriebsstätte im DBA-Recht. *ÖStZ*. 73 (8), 214-218.



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Chroustovsky, S. & Resenig, K. (2020). Die Rolle von Steuern im Klima- und Umweltschutz in Österreich. ÖStZ. (1-2), 24-35.

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Auer, Sylvia, Petutschnig, Matthias, Resenig, Kristin. (2021). Befreiungsmethode mit Progressionsvorbehalt auch im Quellenstaat? SWI – Steuer und Wirtschaft International. 31 (3), 116-126.

Resenig, Kristin, Stefaner, Markus. (2021). Dividendenabgeltung oder Veräußerungserlös. taxlex. (2), 67

Resenig, Kristin. (2021). Folgt der DAC 6 nun die DAC 7? SWI – Steuer und Wirtschaft International. 38

Eberhartinger, Eva, Resenig, Kristin. (2021). Und was kommt nach DAC 6? Der Wirtschaftstreuhand (VWT). 1 53-58.

Resenig, Kristin. (2020). The Current State of DAC-6 Implementation in the European Union. European Taxation. 60 (12)

Auer, Sylvia, Resenig, Kristin. (2020). Die Krankenhausapotheke als einheitlicher wirtschaftlicher Geschäftsbetrieb. BFG Journal (früher: UFS Journal). 4 (4), 178-181.

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Leyrer, Patrick, Resenig, Kristin. (2020). Entgeltlicher Teil einer gemischten Schenkung gemäß § 33 TP 9 GebG ist gebührenpflichtig. BFG Journal (früher: UFS Journal). 12 (12), 508 (Details)

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Resenig, Kristin. (2020). DAC 6: Die Meldepflicht für grenzüberschreitende Steuergestaltungen. RwSt Rechnungswesen und Steuern. (3), 77-121.

Eberhartinger, Eva, Resenig, Kristin, Weintögl, Sabine. (2020). AFRAC 35: Konzerneigenkapitalspiegel (UGB). RWZ – Zeitschrift für Recht und Rechnungswesen (früher: Österreichische Zeitschrift für Recht und Rechnungswesen RWZ). 7/8 (46), 269

Book chapters

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Working paper

Petutschnig, Matthias, Resenig, Kristin (2021). Market Reaction of Multinationals to the OECD BEPS Action Plan. Available at: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3863851

Vorträge

Resenig, Kristin. (2020). DAC 6: Die Meldepflicht für grenzüberschreitende Steuergestaltungen. 3. Symposium Steuern & Bilanzen, Vienna, 04.09.2020

RAFFAEL SPEITMANN, MSc (WU) RESEARCH FOCUS

Together with Prof. Eva Eberhartinger and Prof. Caren Sureth-Sloane, Mr. Speitmann investigates the effect of increased tax disclosure requirements on the presence of European banks in tax havens as part of his dissertation. In addition, together with Prof. Eva Eberhartinger, Prof. Caren Sureth-Sloane and Yuchen Wu, he investigates in an experimental study how trust affects the bargaining behavior of individuals when they bargain their tax payments.

PUBLICATIONS AND PRESENTATIONS

Working paper

Eberhartinger, E., Speitmann, R., Sureth-Sloane, C. & Wu, Y. (2020). How Does Trust Affect Concessionary Behavior in Tax Bargaining? Available at: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3723499

Presentations

82. Jahrestagung des VHB, 2. Workshop „Behavioral Taxation“, 15th Workshop on European Financial Reporting

BERNHARD WINKELBAUER, MSc (WU), LL.M. RESEARCH FOCUS

In the context of his dissertation, Bernhard Winkelbauer together with Prof. Matthias Petutschnig and Dr. Martina Rechbauer investigates the effects of controlled-foreign-corporation-rules on investments in tax havens. His further research work focuses on national and international tax law, in particular the impact of taxes on corporate decisions.

PUBLICATIONS AND PRESENTATIONS

Contributions to Journals

Kerbl, Gerald, Albl, Alexander, Winkelbauer, Bernhard. (2020). Das neue Zinsabzugsverbot der Zinsschranke gem § 12a KStG. BFG Journal (früher: UFS Journal). 13 (11-12), 435-445.

Kerbl, Gerald, Albl, Alexander, Winkelbauer, Bernhard. (2020). Die Zinsschranke iSd § 12a KStG. Österreichische Steuerzeitung (ÖStZ). (24), 655-659.

Book chapters

Kerbl, Gerald, Winkelbauer, Bernhard. (2021). AIFM-Investmentfondsbesteuerung und Handlungsempfehlungen. In: Der Konzern im Gesellschafts- und Steuerrecht, Hrsg. Ruhm/Kerbl/Bernwieser, 175-206. Vienna: Linde Verlag.

Fuhrmann, Karin, Winkelbauer, Bernhard. (2020). Steuerliche Aspekte des Gesellschafterwechsels. In: Handbuch Gesellschafterwechsel bei der GmbH, Hrsg. Frenzel, 351-366. Vienna: Linde Verlag.

GEORG WINKLER, MSc (WU) RESEARCH FOCUS

In his research, Georg Winkler focuses on the impact of exit tax regulations on the location choice of european companies. Moreover, he investigates the impact of IFRS on corporate tax payments together with Sylvia Auer and Karoline Els.

PUBLICATIONS AND PRESENTATIONS

Contributions to Journals

Petutschnig, M. & Winkler, G. (2020). For Here or to Go? Die COVID-19-Umsatzsteuersenkung und ihre praktischen Implikationen. AVR – Abgabenverfahren und Rechtsschutz. (5), 180.

Eberhartinger, E. & Winkler, G. (2020). Gewinnermittlung im Lichte alternativer steuerlicher Bemessungsgrundlagen. RWZ – Zeitschrift für Recht und Rechnungswesen. (41), 237.

Newspaper articles

Petutschnig, M. & Winkler, G. (2020). Neue Tür zur Steuerhinterziehung aufgemacht. Die Presse – Rechtspanorama, 27.07.20.

YUCHEN WU, MSc
RESEARCH FOCUS

Yuchen's research is mainly centred on corporate tax. It covers the diverse topics from the relevance of trust between monitoring layers and taxpayers in tax bargaining, to whether tax return disclosure help to bridge the information gap and reduce information asymmetry among investors. Yuchen conducted research stays at University of Toronto, working on a joint project that explores how negative interest rates (a de facto tax) change corporate tax behavior in banks. She also conducted a research stay at Paderborn University.

PUBLICATIONS AND PRESENTATIONS

Presentations

Co-operative Compliance: Towards Improved Tax Certainty, DFG 2nd Workshop of the Scientific Network "Behavioral Taxation"

XIXI ZHANG, MSc
RESEARCH FOCUS

Since September 2019, she has been studying in the DIBT at WU. She researches the connection between public reporting on tax avoidance and the reputation of the company concerned. Her research also focuses how tax policies affect corporate investment decisions.



Events

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

SYMPOSIUM "STEUERN & BILANZEN"

On 4th September 2020, the Business Taxation Group together with the Accounting, Taxation and Auditing Group and the Financial Accounting and Auditing Group hosted the 3rd Symposium on Taxes & Financial Reporting. During the half-day event, current topics of accounting, disclosure and taxation were presented and discussed.

After the welcome address by Prof. Petutschnig, Dr. Margit Schratzenstaller (WIFO) opened the event with her speech on current policy measures in the light of the Corona crisis. Dr. Kristin Resenig LL.M. presented her work on the EU's DAC 6 Directive. Dr. Mariana Sailer and Tobias Bornemann, PhD talked about their research into the effects of a salary cap on manager compensation packages. Dr. Markus Patloch-Kofler rounded up the event with his presentation on aspects of business valuations during a liquidation process.

EY@WU PANEL DISCUSSION

In spring 2021 we organized an online panel discussion together with EY discussing the three professions of Tax Advisor, Auditor and Tax Researcher. During this panel discussion colleagues from these three fields talked about their current work activities, their career paths as well as challenges and gratifications of their respective jobs. Our students received a thorough view of their potential careers after graduating from our master programs.

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 invitations and presented at WU (even though only online). We were extremely pleased to host Stefan Wielenberg (University Hannover), Inga Hardeck (University Siegen), Peter Fiechter (University Neuchatel), Allison Nicoletti (Wharton Business School), Johannes Voget (University Mannheim), Jack Stecher (University of Alberta), Silke Rünger (University Graz), Terrence Blackburn (Oregon State University), Francesco Reggiani (University Zurich) and Markus Diller (University Passau).



Information and contact

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