

# Group Report

## 2013-2015



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# 1. Introducing the Group



## 1.1 Introduction

This report will briefly introduce the staff and various research areas of the Tax Management Group of WU, Vienna University of Economics and Business. It includes an overview of our department's activities in the 2013-14 and 2014-15 academic years, and is written for the benefit of both colleagues and students, as well as those work in related fields in the private and public sectors, especially tax consultants and auditors.

The Tax Management Group, under the guidance of Univ.Prof. Dr. Eva Eberhartinger, is situated, along with the Financial Accounting and Auditing Group (Univ.Prof. Dr. Romuald Bertl), the Management Accounting and Control Group (Univ.Prof. Dr. Christian Riegler), and the International Accounting Group (Univ.Prof. Urška Kosi, Ph.D.), within the Institute for Accounting and Auditing.

In Winter Semester 2015, the institute will welcome a new addition to its staff. Univ.Prof. Dr. Klaus Hirscher, currently Professor of Financial Law at the University of Vienna, will assume the leadership of the newly-created Accounting and Auditing Group as of 1 December 2015.

The Tax Management Group centers on teaching corporate tax norms, effects, and structures. The departmental degree offerings focus primarily on preparing students for careers as tax consultants, but also for careers in in-house corporate tax divisions, financial institutions, and financial management organizations, as well as in accounting-related professions. Beyond merely learning the relevant subject knowledge, 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 research in these fields. 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 the various cooperations with law firms and companies.

The Tax Management Group, together with other departments and institutes of WU, supports degree programs at all levels: the specialization "Accounting and Taxation" in the bachelor's program, and the master's degree programs "Finance and Accounting" and "Tax and Accounting". In addition to its regular doctoral program, the department also offers a related doctorate as a part of the "Doctoral Program in International Business Taxation" (DIBT). This program has been offered for the past four years. In 2014, a commission of experts evaluated the program and granted continued funding through the Austrian Science Fund (FWF).

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

We are pleased to provide insight into our work in both teaching and research in the next few pages.

## 1.2 Faculty (as of June 2015)



**Univ. Prof. Mag. Dr. Eva Eberhartinger, LL.M.** has been the chair of the group since 2002. She studied Business Administration at the University of Linz and took her doctoral and post-doctoral degrees at WU. After her post-doctorate, she became guest lecturer at the HEC Paris and professor at the University of Münster. She has been abroad many times as a visiting researcher at, among others, the University of Illinois (Urbana-Champaign), University of Exeter, HEC Montréal, McGill University in Montreal, and the University of Malta. From 2006 to 2011, she served as Vice-Rector for Financial Affairs at WU. In her research, she has focused especially on the effects of taxation on transnational issues in companies, the connection between taxes and corporate financing, and the link between tax law and corporate law in the context of determining taxable income.



**Dr. Matthias Petutschnig** is an Assistant Professor at the Tax Management 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 Dr. Petutschnig focuses on consolidated taxation regimes, the OECD BEPS Action Plan and the influence of interpersonal trust on the effectiveness of tax audits.



**Harald Amberger, MSc (WU), BSc (WU)** is a teaching and research associate at the Tax Management Group (since March 2014). Before that, he was working as a project assistant at the chair (September 2013 until March 2014). He earned a BSc in international business administration having majored in accounting as well as strategic management and controlling. Furthermore, he is holding a master's degree in finance and accounting with a focus on tax management, controlling and banking. Mr. Amberger is studying in the Doctoral Program in International Business Taxation since September 2013. In his thesis he investigates the influence of taxation on decision making within multinational enterprises.



**MMag. Gudrun Geutebrück** studied law at the University of Vienna, and business at the Vienna University of Economics and Business with a focus on accounting, auditing, and tax management. Since September 2011 she works as teaching and research associate at the tax management group. Her main research area is international tax planning with digital goods and services.



**Stephanie Novosel, MSc (WU), BSc (WU)** is working as a third-party funded teaching and research associate at the tax management group. Her main research area is the taxation of partnerships in Austria and Germany as well as the international aspects of partnership taxation.



**Alexandra Patloch, MSc (WU), BSc (WU)** is a teaching and research associate at the tax management group. Her main research area is the influence of taxes on executive compensation.



**Stefan Weinhandl, MSc (WU), BSc (WU)** studied "Business Finance and Accounting" at the Vienna University of Economics and Business and graduated in August 2013. Since September of the same year, he has been working as an externally-funded university assistant at the tax management group. Mr. Weinhandl conducts quantitative research focusing on the effectiveness of legal protection rules and the influence of procedural provisions on the substantive outcome of tax court decisions.



**Tobias Bornemann, MSc, LLM** was born in Germany and studied both Business Administration at the University of Paderborn, Germany and International & European Tax Law at Lund University, Sweden. The titles of his theses were "To what Extent are Tax Incentives for Research and Development compatible with European Union Law" and "The Impact of Tax Incentives for Research and Development on risky R&D Investments". He worked as a Research Assistant of Prof. Sureth at the Chair for Business Administration, esp. Business Taxation at Paderborn University. Since 2013, he has been studying for his doctorate degree in the DIBT Program at WU.



**Carmel Said Formosa, BA, MA** was born in Melbourne, Australia and studied Management and Accounts at the University of Malta earning a Bachelor of Honors Degree in Accountancy in 2001 and a Master's Degree in Financial Services in 2008, and an Advanced Diploma in International Taxation, CIOT, UK, in 2012 and a Diploma in Indirect Tax in 2011. The title of her Master's thesis was 'Tax Evasion and Avoidance Ploys and their Prevention, An Analysis'. In the past she has worked as a tax consultant with various law firms in Malta, specializing in international taxation and in 2009 became a full time assistant lecturer at the University of Malta. In June 2015 she finished her doctorate degree in the DIBT Program at WU.



**Soojin Lee, MBA, MSc** was born in Seoul, South Korea and studied Economics at Konkuk University, Korea and Business Administration at Xavier University, USA earning a MBA degree in 2005. She also studied Accounting and Finance at Queen's University Belfast, UK, earning a MSc in Accounting and Finance degree in 2012. The title of her MSc thesis was "Performance Measurement by Public Sector Organisations: A Comparative Study of the United Kingdom and the Republic of Ireland". She is a Certified Public Accountant in USA and worked as a Senior Tax Accountant of International Tax Service at Deloitte in USA for four years and as a tax accountant at Rippe & Kingston in USA for three years. Since September 2012 she has been studying for her doctorate degree in the DIBT Program at WU.



**Dipl.-Kfm. Benjamin Oßwald** studied from 2005 to 2010 Business Administration at the University of Bayreuth and wrote his thesis about "Cross-border transfer of assets from a German joint stock company". After graduating, Benjamin gained professional experience in technology management. Since September 2014, Benjamin has been studying for his doctorate degree in International Business Taxation. His research interests lie in the field of research and development tax incentives.



**Benedikt Brand, BSc (WU), BA** has started to work at our institute as a student assistant in January 2014. Ever since, he supports our team in the field of teaching as well as research. In addition to that, he was part of the organization team for the VHB conference in May 2015. He finished his Master Studies in 'Finance and Accounting' in July 2015.



**Jan Knesl, BSc (WU)** started his career at the Tax Management Group in May 2013 as a student assistant. Since then he has supported the academic staff in teaching and research as well as maintained the homepage of the Tax Management Group. After his master's degree in Taxation and Accounting which he finished in the summer term of 2015, Jan will rejoin the Tax Management Group as an externally-funded university assistant.



**Marlies Muck, BSc (WU)** is a student associate at the tax management department since January 2014. Her range of responsibilities includes supportive work in teaching, research and administration. In addition, she contributes to the organization of the VHB Conference in May 2015. She reached her master degree in finance and accounting at WU in summer 2015.



**Elisabeth Hager, Bakk. phil.** started working at tax management group in January 2004. She is the contact person for all colleagues in administrative and organizational requests. Besides her main function as Prof Eberhartinger's personal secretary she also has to manage a lot of common duties for the institute like budget management, study services, event management, webmastering and course administration. Additionally, she studied communication sciences at the University of Vienna which she finished successfully in January 2015.

## 1.3 Past Faculty Members

**Univ.Prof. Dr. Klaus Hirscher**, after many years of service at the Tax Management Group, accepted a position as Professor of Financial Law at the University of Vienna. He was released from his duties at WU, and assumed his new position at the Institute for Financial Law in April 2013. In December 2015, he will return to the institute to further enrich our team in teaching and research as a newly-appointed Professor of Financial Reporting and Auditing.

**MMag. Katharina Hebenstreit** began working at the Tax Management Group as an externally-funded researcher in October 2011, after having completed her diploma studies. Her research focusses on the area of financing when taking into consideration taxes, the taxation of partnerships, as well as restructuring. She left the Tax Management Group in April 2013 and assumed a position as an assistant in the Institute for Financial Law at the University of Vienna.

**Regina Ortmann, MSc, BSc** was a member of the Tax Management Group from September 2011 until August 2014, working in the DIBT program. Her dissertation project examined the introduction of "a common corporate tax base in Europe and the tax determination of corporate losses". She is currently at the University of Paderborn in Germany as an associate professor under Prof. Caren Sureth.

**MMag. Jürgen Reinhold** was a member of the Tax Management Group as an externally-funded researcher from September 2011 until August 2014. Since then he has held an assistantship at the Institute for Financial Law at the University of Vienna. The focus of his research has been on the taxation of co-entrepreneurships, critical tax accounting policy, as well as the areas of fees and transaction duties.

**Mag. Verena Knapp, LLB (WU)** supported our team from September 2010 until October 2014. She was an externally-funded team member. She conducted research in the area of reorganization tax law, focussing on tax and corporate balance sheets for reorganizations. Since October 2014, she has been a special assistant in the office of State Secretary Dr. Mahrer.

**MMag. Gerald Ehrgartner** served as Senior Lecture at the Tax Management Group from September 2011 until February 2015. He was active primarily in teaching in the fields of Management Accounting and Financial Accounting, and helped to develop the bachelor-level courses in "Accounting and Management Control".

## 2. Teaching



## 2.1 Bachelor's studies: Specialization "Financial Reporting and Tax Management"

The specialization "Financial Reporting and Tax Management" is overseen by the Institute of Accounting and Auditing. It provides students with an in-depth education, in which students attain the profound 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 contents of the specialization consist of two main areas: financial reporting and tax management. The specialization comprises five (5) courses of 4 ECTS each and follow examination procedure C. Courses I and II are continual assessment courses and can only be completed sequentially (Course I in the first semester, followed by Course II in the second semester). Courses III through V can be completed only after successfully completing Course I. The specialization concludes with a final written examination. All courses in the specialization "Financial Reporting and Tax Management" are offered in both the winter and summer terms. The Tax Management Group supervises the specialization courses I, III, and IV.

For further information, please see the website: <https://www.wu.ac.at/accounting/sbwl-rechnungslegung-und-steuerlehre/>

### Course Structure

Course I	Principles of Accounting and Corporate Taxation	PI
Course II	Corporate Reporting according to the UGB and IFRS standards	PI
Course III	Investment, Financing, Tax	FP
Course IV	Tax Accounting and Balance Sheet Policy	FP
Course V	Year-End Audit	FP

### Course I: Principles of Accounting and Corporate Taxation

This course deals with the principles of accounting according to the Austrian Commercial Code (German: Unternehmensgesetzbuch (UGB)) as well as the principles of corporate taxation according to the Austrian personal and corporate taxation codes (German: EStG/KStG).

The section "Accounting" looks at the financial statements according to the Austrian commercial code. Students will be shown how assets and debts are initially recorded in the balance sheet, and how those values change in subsequent years. The various differences between the commercial code and tax code provisions will also be explored. Particular attention will be paid to the following topics: accounting with regard to subsidies, intangible assets, participations, the assessment of income from participating interests, the valuation of receivables and provisions, as well as the presentation of equity in limited companies.

The section "Corporate Taxation" consists of an introduction to the taxation of corporate activities in Austria (sole proprietorships, partnerships, limited companies). In addition, students will examine the particular features of taxing multiple legal forms (e.g. group taxation), the methods of tax determination and their link to balance sheet law, the concepts of balance sheet adjustment and correction, and sales taxes/input taxes and their influence on corporate activity planning.

### Course III: Investment, Financing, Taxes

The course "Investment, Financing, Tax" looks at the principles of investment and finance statements with regard to taxes. The effect of taxation on financing and investment decisions is first examined in theory and then deepened by means of case studies. This will also include relevant fundamentals of international tax management as they pertain to cross-border group financing.

### Course IV: Tax Accounting and Balance Sheet Policy

The course "Tax Accounting and Balance Sheet Policy" looks at both tax law and commercial law profit reporting methods as well as their relationship to each other. The focus here will be on profit reporting according to Sec. 5(1) of the Austrian Income Tax Act (German: EStG) and the principle wherein the accounting standards set in commercial law are also binding for tax purposes (the so-called *Maßgeblichkeitsprinzip*). The course explores both tax accounting law on the one hand and on the other, concrete measures that can be taken in tax accounting (the exercising of voting rights and latitude with regard to assessment).

## 2.2 Master's degree program "Tax and Accounting"

### 2.2.1 Learning Objectives and Qualifications Profile

Successful graduates of the master's program "Tax and Accounting" will be able to independently solve complex questions and cases of tax advising in the area of tax management and tax law, as well as recognize the possibilities and room for manoeuvring within the scope of the tax code.

Graduates possess well-founded subject knowledge in the three main areas of accounting, tax management, and tax law, and recognize the link between the commercial and juridical aspects of tax advising. They have mastered both the legal techniques and methodology, and possess business knowledge of domestic and international accounting and valuation issues, profitability studies and investment decisions. The supplementary courses offered within the master's program provide students with the capacity to see their own subject matter competence in relation to questions of controlling, corporate and public finance, and corporate law.

The professional opportunities for master's graduates of "Tax and Accounting" are extremely broad. There are, however, a few careers that play a particular role:

- Tax advisor
- Auditor
- Tax official
- Business consultant, particularly financial advisor
- Employee in a corporate controlling, accounting, or tax department, etc.

The correlation between the master's program and legally regulated profession in tax advising and auditing is particularly close. Opportunities in both fields have remained both abundant and lucrative. Requirements for becoming a tax advisor include a university degree, 3 years practical trainee experience in tax advisory, and the successful completion of a profession examination.

Moreover, students are asked to produce a scientific paper, which is required for further doctoral studies.

## 2.2.2 Application and Admission

Candidates for admission to the master's degree program "Tax and Accounting" must have completed a bachelor's degree in a related subject area at either a university or university of applied sciences (FH), or at a recognized domestic or international, postsecondary educational institution.

The online application can be found here: <http://www.wu.ac.at/programs/master/strel/>

Further information can be found at the website for the master's program "Tax and Accounting": <http://www.wu.ac.at/programs/master/strel>

Questions can be sent to: [master.strel@wu.ac.at](mailto:master.strel@wu.ac.at)

## 2.2.3 Structure of the Program

The master's program "Tax and Accounting" is a full time course of studies that is taught by a dedicated faculty of nationally and internationally renowned experts in the fields of accounting, tax management, and tax law. In addition to these relevant core subjects, the curriculum also includes a number of supplementary courses from other areas.

<b>Duration of the Master's Program</b>	4 semesters, full time
<b>Start of the Program</b>	Every winter semester
<b>Language of Instruction</b>	German
<b>Credits</b>	120 ECTS credits/45 semester-hours
<b>Academic Degree</b>	Master of Science (WU), abbr. MSc (WU)

Master's Program Tax and Accounting Schedule (ECTS: 120; hr/w: 45)															
Introduction to the Master's Degree												hr/w 2	ECTS 3	Type PI	
Prerequisite for all other courses and examinations															
Accounting				Tax Management				Tax Law and Tax Politics				Supplementary Subjects			
Title	hr/w	ECTS	Type	Title	hr/w	ECTS	Type	Title	hr/w	ECTS	Type	Title	hr/w	ECTS	Type
Intro to External Accounting	2	3	PI	Introduction to Tax Management	2	3	PI	Business Relevant Questions of Tax Law	2	4	PI	Corporate Law	2	5	PI
IFRS	2	5	PI	Reorganization	2	5	FP	Corporate Tax Law	2	5	PI	Corporate Governance	2	5	PI
Advanced UGB + IFRS	2	5	FP	International Tax Management	2	5	FP	International Tax Law	2	5	PI	Finance	2	4	PI
Financial Statement Analysis + Business Valuation	2	5	FP	Investment, Finance and Tax	2	5	FP	Foreign Tax Law	1	1	PI	Financial Management	2	5	PI
Special Accounting Issues	2	5	FP	Seminar Tax Management	2	5	PI	Tax Politics	2	4	PI	Value-based Accounting	2	5	PI
Total Accounting	10	23		Total Tax Managem.	10	23		Total Tax Law and Tax Politics	11	23		Total Supplement. Subjects	6	14	
Master Thesis Seminar												2	4	PI	
Master Thesis												20			
Total												hr/w 41	ECTS 110		

## 2.2.4 Tax Management

### a. Introduction to Tax Management

This class will provide students with an initial introduction into the field of tax management. The topics of the course include:

- Choosing a legal structure: e.g. partnership vs. corporation;
- Treatment from the perspective of the company:
  - handling of income tax: e.g. group taxation/exemption from income relating to participation interests vs. profit allocation in partnerships;
  - handling of losses, capital repayment, withdrawals;
  - hidden profit distributions/capital contribution repayments;
  - need for supplementary and special balance sheets;
- Treatment from the perspective of the shareholder:
  - current taxation, sales proceeds;
  - shareholders and directors: difference between the treatment of income tax and social insurance;
  - changes in tax regulations/planning: e.g. new regulations concerning tax-free profit allowances vs. the taxation of special payments from employment income; the effects of the change in profit reporting

### b. Reorganizations

Students in the course "Reorganizations" will seek to:

- explore tax regulations for reorganizations (especially mergers, conversions, contributions, splitting of assets, demergers);

- view reorganizations in its broader connection with corporate tax planning and choice of legal form;
- see reorganizations in connection with commercial law, company law, and social insurance law regulations;
- recognize possibilities of various legal forms; test for possible advantages of those forms qualitatively and quantitatively through simulations;
- grapple with changing legal regulations, to recognize new legal structure possibilities from the temporary and new legal situation, and to plan new tax strategies;
- solve case studies.

### c. International Tax Management

The content of the course "International Tax Management" is as follows:

- Tax-optimized corporate structuring in multinational corporations:
  - Choosing a company location based on tariff and effective tax rate differential, tax oases, treaty shopping, etc.;
  - Tax burden comparison (inbound): direct business / corporation / partnerships / branches;
  - Tax burden comparison (outbound): direct business / corporation / partnerships / branches;
  - Special questions regarding cross-border reorganizations in multinational corporations;
  - Cross-border loss utilization;
- Tax-optimized group-wide contracts: transfer prices, relocation of functions, cross-border financing;
- Qualifications conflicts (hybrid legal forms; hybrid financing);
- Legal structure possibilities and anti-abuse regulations in international tax law; qualitative and quantitative profitability evaluations (tax burden comparisons, investment simulations, taxability assessments).

### d. Investment, Finance and Tax

The content of the course "Investment, Finance and Tax" is as follows:

- dynamic investment calculations considering taxes;
- assessing tax favorability of mutually exclusive investment incentives both qualitatively and quantitatively (tax cash value calculation, complete budget);
- understand loss-sharing models as well as participation models (builder-owner models), to assess and to calculate their favorability considering tax restrictions;
- analyze corporate financing taking into account tax effects, assessing the advantages of certain types of financing (e.g. hybrid financing);
- know regulations concerning the non-deductability of borrowed capital interest and on this basis to recognize and evaluate possibilities of various legal forms;
- grapple with changing legal regulations, to recognize new legal structure possibilities from the temporary and new legal situation, and to plan new tax strategies;
- recognize possibilities of various corporate financing types; test for possible advantages of those types qualitatively and quantitatively through simulations;
- solve case studies.

### e. Examination in Tax Management

The courses "Reorganizations", "International Tax Management" and "Investment, Finance and Tax" will conclude in a final 3 hour written examination.

### f. Tax Management Seminar

This course is characterized by writing a seminar paper and the presentation and discussion of it. The students will be given current topics and questions concerning tax management at the beginning of the semester for self-preparation. Due to the topicality of the topics which frequently arise from changes in the legal structure, students will gain important practical ability to identify new legal structures and recognize possibilities from the new legal situation. During the time students receive for writing their paper, the lecturers will be available for ongoing support (especially the concept as well as answering questions that may arise in the course of writing). Towards the end of the semester the papers will be presented and discussed in a blocked course. Students will not only be expected to subject-specifically and rhetorically competent discuss their own work, but also the works of the other students.

The seminar will also be offered in cooperation with tax departments of companies and tax consultant firms. Thus, on the one hand, the practical relevance of the topics will be ensured and on the other hand, through the participation of partners of firms or from heads of tax departments a stimulating discussion and the confrontation with not only scientific, but also practical issues will be made possible.

### g. Master Thesis Seminar

Parallel to the Master Thesis the Master Thesis Seminar is to be attended. This runs alongside the Master Thesis whereas students will be confronted with independently developing scientific results, to wrap these in a scientific paper and present the findings in a presentation to their academic advisor. Students have to critically infuse this course.

## 2.3 Master's Degree Program "Finance and Accounting"

### 2.3.1 Learning Outcomes und Qualification Profile

In the master's program "Finance and Accounting" students will gain comprehensive business qualifications with specialized knowledge and skills in the area of Finance and Accounting.

Successful graduates of the master's program "Finance and Accounting" will be able to,

- recognize current and relevant issues in the areas of finance and accounting, to critically assess and analyze;
- apply methods of finance and accounting;
- meet the new requirements arising from the merging of tasks and functions of finance and accounting in the corporate practice through an interdisciplinary perspective;
- interpret financial and accounting related data and reports and to communicate the result as a competent contact person to specific target groups;
- pursue further development of subject-specific relevant approaches and methods also after the completion of the program and use them for their own practical task;
- participate in teams and cooperatively as well as independently develop actionable solutions in the field and
- enhance personal skills and competences continually in a lifelong learning mindset.

As part of the master's program students will be prepared for taking on specialized managerial responsibilities in various subject-related task areas, e.g. in the areas of:

- internal and external Accounting
- Controlling
- Corporate Finance
- Banking and Insurance
- Liability Management
- Asset Management
- Investment and Asset Consulting
- Consulting
- Tax Consulting and Auditing
- Financial Analysis
- Regulators and Supervisory Authorities

Moreover, students will also be qualified for further scientific education/activity (doctoral/PhD studies).

### 2.3.2 Application and Admission

Candidates for admission to the Master's Degree Program "Finance and Accounting" must have completed a bachelor's degree in a related subject area at either a university or a university of applied sciences (FH), or at a recognized domestic or international, postsecondary educational institution.

Information concerning the application and admission can be found at the website for the Master's Program <http://www.wu.ac.at/programs/master/fire/admission/>.

Questions can be sent to: [fire@wu.ac.at](mailto:fire@wu.ac.at)

### 2.3.3 Structure of the Program

The Tax Management Group is pleased to cooperatively offer the master's program "Finance and Accounting" with other units of the department of Finance, Accounting and Statistics of the WU as the first Master's Program in Austria, which enables targeted qualifications in the above mentioned areas. Students will be well prepared for national and international careers in a variety of subject-related task fields.

<b>Duration of the Master's Program</b>	4 semesters, full time
<b>Start of the Program</b>	Every winter semester
<b>Language of Instruction</b>	German
<b>Credits</b>	120 ECTS credits/45 semester-hours
<b>Academic Degree</b>	Master of Science (WU), abbr. MSc (WU)

<b>Year 1</b>		<b>Course</b>	<b>ECTS</b>	<b>SSt.</b>
<b>Orientation Finance, Accounting and Tax (6 ECTS)</b>	start winter- semester	Internal Accounting	3	1
		Orientation Course Finance	3	1
<b>Foundation Finance, Accounting and Tax (52 ECTS)</b>	1 half- semester	External Accounting	3	1
		Basics in Finance	6	2
		<b>Accounting and Tax</b>	3	1
	2 half- semester	Asset Management (englisch)	5	2
		Corporate Tax Law for F & A	5	2
	3 half- semester	Risk Management	5	2
		Corporate Law for F & A	5	2
		Basics IFRS	5	2
	4 half- semester	Derivative Financial Instruments	5	2
		Accounting and Value-Based Management	5	2
		Corporate Finance	5	2

Year 2	Course	ECTS	SSt.
<b>Specialized Courses</b> <b>Choose 3 (30 ECTS)</b>	Banking <b>Tax Management</b> Corporate Finance Insurance International Accounting (englisch) Investments (englisch) Accounting and Controlling Accounting and Auditing Advanced Topics in Accounting (englisch) International Finance (englisch)	10 each	4 each
<b>Advanced Finance, Accounting and Tax (12 ECTS)</b>	Project seminar	6	2
<b>Master-Thesis</b>	<b>Master-Thesis Seminar</b> <b>As part of the Master-Thesis Seminars</b>	6 20	

### 2.3.4 Tax Management

In the first semester of the master's program the Tax Management Group is responsible for the course "Accounting and Tax". In addition, she oversees the specialization "Tax Management" in the third semester and the "Master's Thesis Seminar" in the fourth semester.

#### Foundation course "Accounting and Tax"

The main focus of the course "Accounting and Tax" is the legal framework for corporate profit determination and tax determination. For this reason the participation requires specific knowledge in the areas of tax law and external corporate accounting which is met through an economics bachelor degree. Upon completion of this course graduates are able to outline both corporate profit determinations in accordance with corporate law as well as methods of tax determination. They are furthermore enabled to analyze various balance sheet policies and to structure corporate legal and tax law data of a company in order to use it for decision making. The content of this course will be taught through a combination of theoretical lectures and the application of this theory through selected case studies.

#### Specialized Course „Tax Management“

In the master's degree "Finance and Accounting" specialized courses must be completed totaling at least 30 ECTS-credits and 12 semester hours. Our department offers the specialization "Tax Management".

The main focus of the specialization "Tax Management" lies on the classical themes of Taxation. Throughout the lectures special issues concerning tax balance sheet policies, choice of legal structure, investment, finance and taxes will be covered. Particular issues for each of these topics will be addressed; this will be built on the extensive knowledge that students have acquired during their undergraduate studies and in the course of the first year of their master's program. Furthermore, students are given the opportunity to work on current issues through project seminars in cooperation with companies.

## Advanced Course „Master Thesis Seminar“

Within this course students write their Master's Thesis. Upon completion of this course students are able to:

- handle a subject-related issue and question from a scientific perspective;
- define appropriate research questions derived from a problem;
- select and use quantitative and qualitative methods according to the research questions;
- evaluate collected data, interpret and discuss the results;
- recognize for themselves the consequences of scientific work and to develop appropriate responsibility and work ethic;
- collect relevant literature, evaluate and summarize moderately based on a research question and
- know basic methods of scientific work and employ them specifically for a selected issue on the appropriate level of a Master's Thesis.

Upon completion of this course students are additionally able to:

- develop their own ideas and communicate them constructively;
- detect misinformation and prevent manipulation;
- interpret obtained information from different perspectives;
- avoid stress and time pressure from the beginning und
- define knowledge and information and communicate constructively.

Further information concerning the specialization courses, the project seminars as well as the Master Thesis can be found on the homepage of the Master's Program "Finance and Accounting": <http://www.wu.ac.at/master/fire>.

## 2.4 Doctoral Studies

The Tax Management 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 Tax Management Group offers an additional research seminar for doctoral candidates, which looks at particular questions regarding Tax Management, including balance sheet accounting, especially focusing on fundamentals of methods and scientific theory.

## 2.5 Supervised Theses

### 2.5.1 Master's Theses

The conclusion of the Master's Program is the Master's Thesis. Through the Master's Thesis, students can prove their ability to independently delve into relevant topics using appropriate scientific research methods. The following are Master's Theses that have been supervised and successfully completed at the department in the years 2013/14 and 2014/15:

Amberger, H.: Kapitalverkehrsfreiheit: Rechtsprechung des EuGH zu zentralen Bereichen der direkten Steuern - Eine Analyse der Judikatur und deren Auswirkungen auf das österreichische Steuerrecht (2013)

Andert, P.: Die Immobilieninvestition im steuerlichen Vorteilhaftigkeitsvergleich (2013)

Brezina, P.: Grenzüberschreitende Verschmelzung und Einbringung – Gemeinsamkeiten und Unterschiede und deren sachliche Rechtfertigung (2014)

Brkic, M.: Abzugsfähigkeit von Spenden seit 2012 (2013)

- Burger, J.: Cash Pooling - Vertrag im internationalen Konzern und Kapitalüberlassung - Probleme aus Verrechnungspreissicht (2014)
- Decke, P.: Steuerabkommen Österreich - Schweiz: Die Sanierung der Vergangenheit in der Praxis (2013)
- Edinger, M.: Die Aufwertungsoption bei Umgründungen – Eine Vorteilhaftigkeitsanalyse (2014)
- Freudenschuss, P.: Fremdübliche Darlehensverträge im Steuerrecht. Grundlagen des Fremdvergleichs sowie Ausprägungen in der Österreichischen Rechtsprechung (2013)
- Gruber, Ch.: Die Besteuerung von Vorstandsvergütungen in Deutschland und Österreich - Eine Analyse anhand ausgewählter DAX- und ATX-Unternehmen (2014)
- Gruber, M.: Quellensteuern in der internationalen Finanzierung (2014)
- Hofbauer, K.: Steuerliche Forschungsförderung im europäischen Vergleich (2013)
- Hoffmann, S.-J.: Analyse der Auswirkungen der geplanten Finanztransaktionssteuer zur verstärkten Zusammenarbeit in der EU (COM (2013) 71 final) auf Investitionsentscheidungen (2013)
- Holzinger, A.: Finanzierungsentscheidungen und Steuern - Eine Bestandsaufnahme empirischer Studien (2014)
- Holzinger, F.: Kürzung des Aufwands für Rückstellungsdotierungen nach § 9 Abs 5 EStG (2014)
- Kainz, S.: Stock Options - Ein steuerlicher Vergleich zwischen Österreich und Schweiz (2014)
- Kandönmez, T.: Die Verwertbarkeit von ausländischen Verlusten - Rechtsformvergleich zwischen Betriebsstätte und Tochterkapitalgesellschaft (2013)
- Kitzler, P.: Die Bewertungen von Beteiligungen an Personen- und Kapitalgesellschaften im österreichischen Bilanz- und Steuerrecht - Gleichheiten und Unterschiedlichkeiten (2013)
- Kneidinger, K.: Vergleich der atypisch stillen Beteiligung und des Substanzgenussrechts (2014)
- Kutis, M.: Die Behandlung eigener Aktien im UGB, IFRS und Steuerrecht (2013)
- Martinz, H.: Finanztransaktionssteuer versus Offenlegungspflicht/Risikoberichterstattung: Transaktionskosten (2013)
- Mayer, J.: Nationale und internationale Personalgestellung in sozialversicherungsrechtlicher, steuerrechtlicher und bilanzrechtlicher Sicht (2014)
- Milz, J.: Die Nachtragsprüfung nach § 268 Abs 3 UBG, Anlass, Vorgehen, Folgen (2014)
- Newertal, J.: Der Widerruf des Bestätigungsvermerks - Anlass, Vorgehen, Folgen (2013)
- Novosel, St.: Die "Identitätstheorie" im Steuerrecht der Personengesellschaften - System, Ausnahmen und Diskussion allfälliger "Auswüchse" (2013)
- Pflug, D.: Absicherung gegen steuerliche Risiken beim Unternehmenskauf - Bilanz- und Steuerklauseln (2013)
- Regenfelder, A.: Gewinnabgrenzung zwischen Stammhaus und Betriebsstätte nach dem AOA (2014)
- Reinold, F.: Zurechnungskonflikte bei Personengesellschaften mit Drittlandeinkünften (2015)
- Riebenbauer, C.: Alineare Einlagen und nicht verhältniswahrende Umgründungen – unternehmens- und steuerrechtliche Konsequenzen (2014)
- Rozhon, B.: Die Begründung einer mitarbeiterlosen (ertragsteuerlichen) Betriebsstätte durch ausländisches Vermögen (2014)
- Saric, D.: Stock Options - Ein steuerlicher Vergleich zwischen Österreich und Deutschland (2014)
- Schein, Ch.: Auswirkungen der Änderungen im Bereich der Umsatzsteuer durch das 1. Stabilitätsgesetz 2012 auf Immobilien (2014)
- Simic, D.: Verrechnungspreisaspekte bei immateriellen Wirtschaftsgütern (2014)

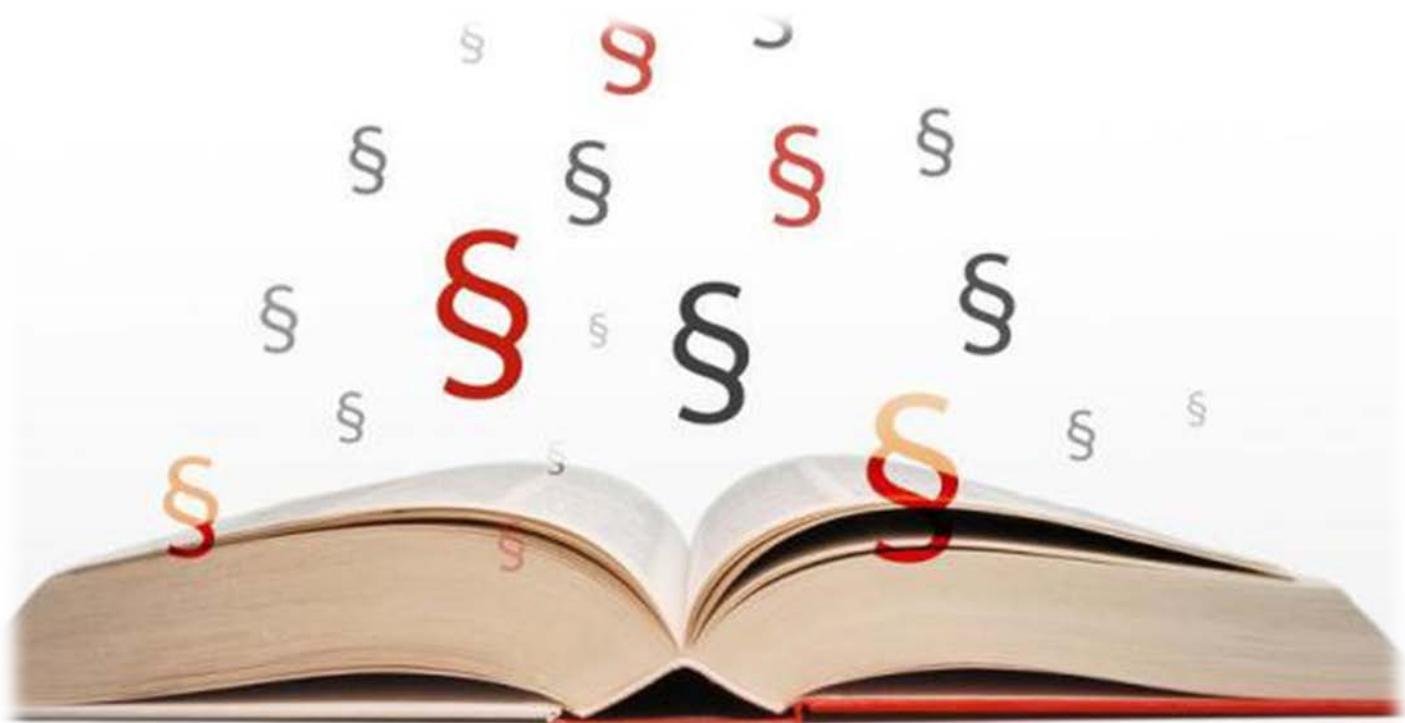
- Slabina, M.: Experimentelle Steuerforschung - Ein Literaturreview (2014)
- Soecknick, L.: Körperschaften öffentlichen Rechts - Auswirkungen der Steuerreformen seit BBG 2011 (2013)
- Solteszova, M.: Die Kosten der Mitteilung und Selbstberechnung der Immobilienertragsteuer in der Praxis (2014)
- Steiner, S.: Fruchtgenuss - steuerliche Behandlung im Lichte der jüngsten Entwicklungen (2014)
- Stumpf, M.: Einlagenbewertung in Rechnungslegung und Steuerrecht (2013)
- Wassermann, B.: Ausschüttungsfiktion gemäß § 9 Abs 6 UmgrStG - Führt die Neufassung des § 9 Abs 6 UmgrStG durch das AbgÄG 2012 zu einer systemgerechten Besteuerung? (2014)
- Weinhandl, St.: Ertragsteuerliche Behandlung von Übertragungen betrieblicher Immobilien ab dem 1. April 2012 (2013)
- Weintögl, S.: Die Bewertung von Beteiligungen im UGB - im Jahresabschluss und im Steuerrecht (2014)
- Wenzl, M.: Die internationale Abgrenzung stiller Reserven im österreichischen Außensteuerrecht (Grundsätze und Bewertungsmaßstäbe) (2013)
- Wiesbauer, B.: Die grenzüberschreitende ertragsteuerliche Behandlung von privaten Grundstücksveräußerungen (2014)
- Wiesenhofer, M.: Die Besteuerung und Verlustverwertung von Einkünften aus Kapitalvermögen im außerbetrieblichen Bereich in Österreich nach dem BBG 2011 (2013)
- Zach, T.: Ausschüttungsfiktionen im Umgründungssteuergesetz - rechtliche und bertriebswirtschaftliche Begründung (2014)

## 2.5.2 Doctoral Dissertations

There is no formal process for the awarding of dissertations. At the Tax Management Group, Univ.Prof. Dr. Eberhartinger, Univ.Prof. Dr. Hirschler, Univ.Doz. Dr. Fraberger, and Univ.Doz. Dr. Hofians are available as doctoral advisors. The following dissertations were successfully completed in the years 2013/14 and 2014/15 under the primary or secondary supervision of the professors and docents of the department.

- Daurer, V.: Tax Treaties and Developing Countries (2013)
- Grangl, I.: Vorteilhaftigkeitsvergleich der Gewinnermittlungsvorschriften - Vorschlag für eine Richtlinie des Rates über eine Gemeinsame Konsolidierte Körperschaftsteuer - Bemessungsgrundlage versus österreichisches Bilanzsteuerrecht (2004)
- Heu, H.-Ch.: Die Besteuerung strukturierter Finanzprodukte bei Depotverwaltung im deutschsprachigen Raum (2014)
- Lee, S.: Disclosure of Tax Information in Financial Statements (2015)
- Pamperl, E.: The Scope of Article 16 and its Role in the OECD Model Convention (2014)
- Petrucci, R.: Transfer Pricing Aspects of Intra-Group Financing (2015)
- Ruprecht, M.: Steuerliche Unterkapitalisierungsvorschriften im internationalen Vergleich unter besonderer Berücksichtigung hybrider Finanzierungsformen (2013)
- Said-Formosa, C.: Financial Transaction Taxes: An Interdisciplinary Analysis of the European Commission's Proposal (2015)
- Stradinger, Th.: Kostenverteilungsverträge bei Forschung und Entwicklung im Konzernverbund (2013)

### 3. Research

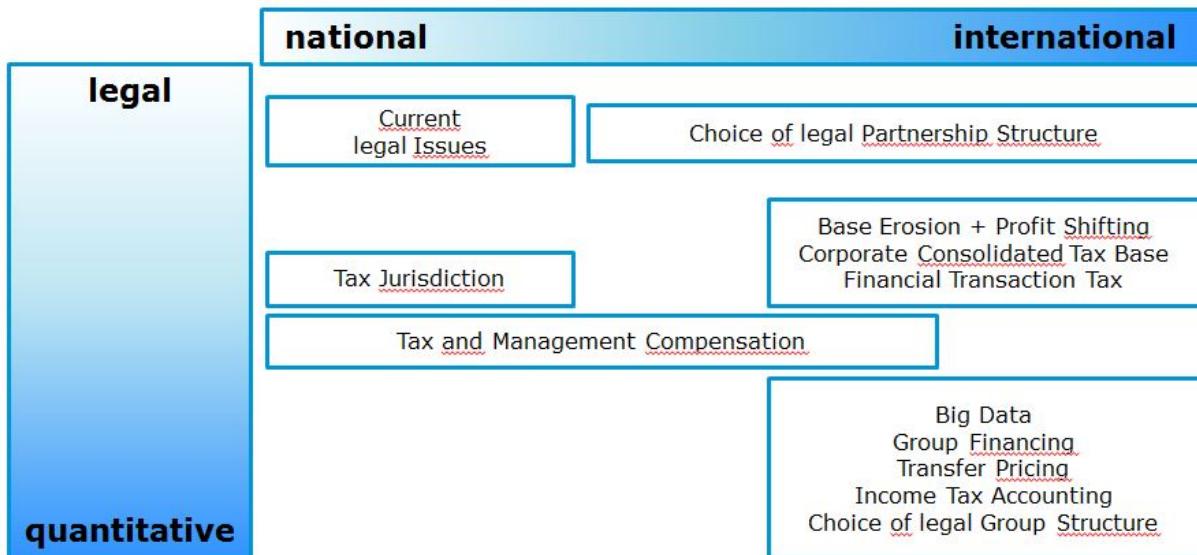


### 3.1 Research of the Group

The research focuses of the Tax Management Group are very diverse. Issues concerning balance sheet tax law are particularly explored at the national level, whereas the ideal financing decision in the international group is given priority in the international field.

The results of this research are regularly published in numerous national and international magazines and anthologies. In addition, the participation of employees as speakers or as congress participants in practice-oriented and academic dialogues has a high priority.

The research of the Group links economics issues with legal issues and comprises national topics that are often in the area of normative tax theory, and more international problems which are often worked on with quantitative methods. These include empirical methods (databases or experiments) as well as analytical work (modeling).



### 3.2 Editorships

The annual series of events called “**Wiener Bilanzrechtstage**” has been taking place at the WU since 2000 and is cooperatively organized by the Institute of Finance, Accounting and Statistics, the Institute for Austrian and International Tax Law, the Institute for Public and Corporate Law and the Academy of Auditors. In 2013 the event was dedicated to the topic of the Partnership in the Corporate and Tax Law context and in 2014 the new boundaries for balance sheet and tax structure possibilities was the focus. In light of recent events, the Accounting Reform in Austria was the topic in 2015. Findings relevant to science and the field will be made available for a wide audience through contributions to an anthology. Univ. Prof. Eberhartinger is the editor of the annual anthology in addition to other recognized experts from the scientific and practical field. Furthermore, she participates on the book project as an author together with staff from the department (Ms. Patloch, MSc (WU) in 2013, Mr. Weinhandl, MSc (WU) in 2014 and Dr. Petutschnig in 2015).

Univ.Prof. Eberhartinger is a member of the editorial board of the journal “**Accounting in Europe**” and reviewer of scientific contributions of the journal “**Zeitschrift für Recht und Rechnungswesen**” (RWZ; journal for Law and Accounting). Furthermore, she is reviewer of scientific articles for numerous international magazines (including AinE, EAR, Finanzarchiv, DBW, zfb) and conferences (including EAA, VHB Annual Meeting). Univ.Prof. Dr Hirschler was responsible as a member of the editorial board for the section Corporate Tax Law and Corporate Restructuring of the magazine “**taxlex**” from January 2005 to December 2012 and is co-editor of ÖStZ since 2013.

### 3.3 Business Cooperations

The Tax Management Group aims to intensify the knowledge exchange eligible for tax-related questions between science and practice. An essential part of this is the cooperation with international auditing and tax consulting businesses as well as companies. The close collaboration is not only profitable 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 Programs “Tax and Accounting” and “Finance and Accounting” offer seminars in cooperation with the international auditing and tax consulting firms **BDO**, **Deloitte**, **KPMG** and **TPA Horwath** which take place on the premises of the respective companies.

In addition, there is a close cooperation with the auditing and tax consulting firms **BDO**, **Deloitte**, **KPMG** and **Mag. Dr. Weinhandl & Katt WT-KG** which in particular consists of the support for research projects, especially concerning the financing of assistants.

Besides auditing and tax consulting firms **Telekom Austria Group** is the first listed company our department has entered into close substantial cooperation with.

## 3.4 Research Projects of the Faculty

### 3.4.1 Univ.Prof. Mag. Dr. Eva Eberhartinger, LL.M.

#### Research Focus



Effects of taxation on transnational issues in groups: On the one hand, issues of consolidated corporate taxation as discussed in the European Union (CCCTB) are addressed. On the other hand, effects of the recent discussion of avoiding Base Erosion and Profit Shifting (BEPS) to the group taxation are subject of current research.

Taxes and Finance: The taxation of intra-group financing as well as the taxation of external corporate financing are aspects which are among the key issues of Tax Management. Furthermore, hybrid financing and behavioral scientific explanations of non-tax-optimal financing decisions are in the focus of consideration.

Deferred Tax: Due to the RÄG 2014, the accounting for deferred taxes has changed fundamentally in Austria. Internationally, IAS 12 and the associated requirements for disclosure are constantly evolving. Both require further consideration. The benefits of further additional disclosure in particular are to be questioned.

#### Publications and Presentations

##### Contributions in Professional Journals

Eberhartinger, Eva / Petutschnig, Matthias. 2015. CCCTB - The Employment Factor Game. European Journal of Law and Economics. <http://link.springer.com/article/10.1007/s10657-015-9505-0>.

Eberhartinger, Eva / Petutschnig, Matthias. 2015. Latente Steuern „Neu“. RWZ 7-8/2015 (in Druck).

Eberhartinger, Eva / Novosel, Stephanie. 2014. Die Wirkung einer gedachten Wiedereinführung der Vermögensteuer auf Betriebsvermögen. Eine Simulation. RWZ 7-8/2014. 246-255.

##### **Editorship (of Anthologies)**

Lang, Michael / Bertl, Romuald / Eberhartinger, Eva / Egger, Anton / Kalss, Susanne / Nowotny, Christian / Riegler, Christian / Schuch, Josef / Starlinger, Claus. Hrsg. 2014. Neue Grenzen der Gestaltung für Bilanz und Steuern. Wiener Bilanzrechtstage 2014. Wien: Linde.

Bertl, Romuald / Djanani, Christiana / Eberhartinger, Eva / Hirschler, Klaus / Kofler, Herbert / Kanduth-Kristen, Sabine / Tumpel, Michael / Urnik, Sabine, Hrsg. 2014. Handbuch der österreichischen Steuerlehre. Band I. Teil 2. Theorien und Methoden, Steuerarten und Abgabenverfahren. 4. Auflage. Wien: LexisNexis.

Bertl, Romuald / Eberhartinger, Eva / Egger, Anton / Kalss, Susanne / Lang, Michael / Nowotny, Christian / Riegler, Christian / Schuch, Josef / Starlinger, Claus. Hrsg. 2013. Die Personengesellschaft im Unternehmens- und Steuerrecht. Wiener Bilanzrechtstage 2013. Wien: Linde.

Bertl, Romuald / Eberhartinger, Eva / Egger, Anton / Kalss, Susanne / Lang, Michael / Nowotny, Christian / Riegler, Christian / Starlinger, Claus / Schuch, Josef. Hrsg. 2013. Bilanzpolitik. Wiener Bilanzrechtstage 2012. Wien: Linde.

*Eberhartinger, Eva / Fraberger, Friedrich / Hirschler, Klaus.* Hrsg. 2013. Rechnungswesen Wirtschaftsprüfung Steuern. Festschrift für Romuald Bertl. Wien: LexisNexis.

### **Contributions in Anthologies**

*Eberhartinger, Eva / Patloch, Alexandra.* 2015. Definition of Income Tax. In: Tax Accounting: Unravelling the Mystery of Income Taxes. Hrsg IBFD. 47-61. Amsterdam: IBFD.

*Eberhartinger, Eva / Lee, Soojin.* 2014. Transparency of Fair Value Accounting and Tax. In: The Oxford Handbook of Economic and Institutional Transparency. Hrsg Forssbaeck, Jens / Oxelheim, Lars. 477-494. New York: Oxford University Press.

*Eberhartinger, Eva / Weinhandl, Stefan.* 2014. Wann ist Steuerplanung aggressiv? In: Neue Grenzen der Gestaltung für Bilanz und Steuern. Wiener Bilanzrechtstage 2014. Hrsg Bertl, Romuald / Eberhartinger, Eva / Egger, Anton / Kalss, Susanne / Lang, Michael / Nowotny, Christian / Riegler, Christian / Schuch, Josef / Staringer, Claus. 177-200. Wien: Linde.

*Eberhartinger, Eva / Patloch, Alexandra.* 2013. Die Rechnungslegung von vermögensverwaltenden Personengesellschaften. In: Die Personengesellschaft im Unternehmens- und Steuerrecht. Wiener Bilanzrechtstage 2013. Hrsg Bertl, Romuald / Eberhartinger, Eva / Egger, Anton / Kalss, Susanne / Lang, Michael / Nowotny, Christian / Riegler, Christian / Schuch, Josef / Staringer, Claus. 107-117. Wien: Linde.

*Eberhartinger, Eva / Said Formosa, Carmel.* 2013. Repatriierungsentscheidungen zwischen Kapitalgesellschaften in Österreich und Malta. In: Rechnungswesen Wirtschaftsprüfung Steuern. Festschrift für Romuald Bertl. Hrsg Eberhartinger, Eva / Hirschler, Klaus / Fraberger, Friedrich. 599-612. Wien: LexisNexis.

### **Contributions in Legal Comments**

*Eberhartinger, Eva / Geutebrück, Gudrun.* 2014. Unversteuerte Rücklagen, Kommentar zu § 205 UGB. In Handbuch zum Rechnungslegungsgesetz, Loseblatt. Hrsg Bertl, Romuald / Mandl, Dieter. Wien: LexisNexis.

### **Working Papers**

*Eberhartinger, Eva / Said Formosa, Carmel.* 2015. Financial Transaction Tax and Investment Funds: An Analysis of Key Factors and Their Impact on Performance. WU International Taxation Research Paper Series No 2015 – 20. available at SSRN: [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=2613880](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2613880).

*Eberhartinger, Eva / Lee, Soojin.* 2014. The Relevance of Tax Information in Other Comprehensive Income. WU International Taxation Research Paper Series No 2014 – 07. available at SSRN: [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=2442817](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2442817).

## Presentations

*Eberhartinger, Eva / Petutschnig, Matthias.* 2015. Is Tax Administration always right? A critical analysis of views on BEPS. 5th EIASM-Workshop on Current Research in Taxation, Prag, Tschechische Republik, 01.07.-02.07.2015.

*Eberhartinger, Eva.* 2015. Discussant: European Accounting: Regulating Audit in the EU beyond the Crisis - A critical Analysis of the new Reforms in the Field of Audit. 17th annual Conference on European Integration Swedish Network for European Studies in Economics and Business. Mölle, Schweden. 19.05.-22.05.2015.

*Eberhartinger, Eva.* 2015. Discussant: European tax issues: Fairness and Legality in Swedish Income Taxation: Tax Shelters, Legal Philosophy, and the Ethics of Legal Interpretation. 17th annual Conference on European Integration Swedish Network for European Studies in Economics and Business. Mölle, Schweden. 19.05.-22.05.2015.

*Eberhartinger, Eva.* 2015. Panel: European Corporate Governance - the Role for EU-Regulators?. 17th annual Conference on European Integration Swedish Network for European Studies in Economics and Business. Mölle, Schweden. 19.05.-22.05.2015.

*Eberhartinger, Eva.* 2015. Öffentliche Hand als Spekulant: Wer schützt die Steuerzahler?. Rechtspanorama an der WU. Podiumsdiskussion. Wien, Österreich. 06.05.2015.

*Eberhartinger, Eva / Petutschnig, Matthias.* 2015. Is Tax Administration always right? A critical analysis of views on BEPS. Third Annual TARC Workshop. Exeter, Großbritannien. 20.04.-21.04.2015.

*Eberhartinger, Eva.* 2015. Neues von den Latenten Steuern. Wiener Bilanzrechtstage 2015. Wien, Österreich. 10.04.-11.04.2015.

*Eberhartinger, Eva / Lee, Soojin.* 2014. The Relevance of Tax Information in Other Comprehensive Income. 14. Steuerlehrtag. Baden, Wien. 15.09.2014.

*Eberhartinger, Eva.* 2015. BEPS and its Impact on the International Tax Environment for Multinational Groups - Insights from European Research and Teaching (Panelist). 2015 ATA Midyear Meeting. Washington DC, Vereinigte Staaten/USA. 26.02.-28.02.2015.

*Eberhartinger, Eva / Petutschnig, Matthias.* 2014. CCCTB - The Employment Factor Game. American Accounting Association - Annual Meeting. Atlanta, Vereinigte Staaten/USA. 02.08.-06.08.2014.

*Eberhartinger, Eva / Petutschnig, Matthias.* 2014. CCCTB - The Employment Factor Game. Society for the Advancement of Socio-Economics - 26th Annual Conference. Chicago, Vereinigte Staaten/USA. 10.07.-12.07.2014.

*Eberhartinger, Eva / Petutschnig, Matthias.* 2014. CCCTB - The Employment Factor Game. 76. Wissenschaftliche Jahrestagung des Verbandes der Hochschullehrer für Betriebswirtschaft. Leipzig, Deutschland. 11.06.-13.06.2014.

*Eberhartinger, Eva / Lee, Soojin.* 2014. The Relevance of Tax Information in Other Comprehensive Income. Annual Conference of the CAAA 2014. Edmonton, Kanada. 30.5.2014.

*Eberhartinger, Eva / Petutschnig, Matthias.* 2014. CCCTB - The Employment Factor Game. European Accounting Association - 37th Annual Congress. Tallinn, Estland. 21.05.-23.05.2014.

*Eberhartinger, Eva / Lee, Soojin.* 2014. The Relevance of Tax Information in Other Comprehensive Income. Annual Congress of the EAA. Tallinn, Estland. 22.5.2014.

*Eberhartinger, Eva.* 2014. AFRAC Update. RECON 2014. Loipersdorf, Österreich. 08.05.2014.

*Eberhartinger, Eva.* 2014. Why don't they minimize their tax? An experimental approach to complexity and uncertainty. Vortrag an der HEC Montréal. Montréal, Kanada. 1.5.2014.

*Eberhartinger, Eva / Petutschnig, Matthias.* 2014. CCCTB - The Employment Factor Game. Second Annual TARC Workshop. Exeter, Großbritannien. 10.03.-11.03.2014.

*Eberhartinger, Eva / Petutschnig, Matthias.* 2014. CCCTB - The Employment Factor Game. American Taxation Association (ATA) - Midyear Meeting. San Antonio, Vereinigte Staaten/USA. 21.02.-22.02.2014.

*Eberhartinger, Eva.* 2014. Die versäumte Steuerreform. Rechtspanorama an der WU. Podiumsdiskussion. Wien, Österreich. 20.01.2014.

*Eberhartinger, Eva.* 2013. Bilanzierung und Bewertung verlusttragender Finanzinstrumente. AFRAC 2013. Wien, Österreich. 28.11.2013.

*Eberhartinger, Eva / Fellner, Gerlinde.* 2013. Why don't they minimize their tax? An experimental approach to cross border hybrid finance. Experimentelle Steuerforschung. Paderborn, Deutschland. 10.10.-11.10.2013.

*Eberhartinger, Eva.* 2013. WU Executive Academy Kamingespräch zu Modul "Rechnungslegung und Abschlussprüfung für Aufsichtsräte". Programm für Aufsichtsräte - Governance Excellence. Wien, Österreich, 15.04.2013.

### 3.4.2 Univ.Prof. MMag. Dr. Klaus Hirschler

#### Research Focus



Reorganization taxlaw: The choice of legal form of companies is not a final, static decision, but is constantly questioning from an economic, legal and not least tax point of view. The interplay of the national peculiarities of special tax rates for individual types of income, issues of taxation of cross-border corporate restructuring are a focus of ongoing research.

Accounting - Accounting Law Amendment: Another central research focus is issues of accounting and tax accounting law. Especially all the changes in accounting law as a result from the new EU-Accounting Directive 2013, that are part of the Austrian Accounting Amendment Act 2014, form a current research topic.

#### Publications and Presentations

##### Contributions in Professional Journals

Bertl, Romuald / Hirschler, Klaus. 2015. Kursverluste des Euro im Verhältnis zum Schweizer Franken – bilanzrechtliche Folgen für den Jahresabschluss 2014. RWZ 5/2015: 135-136.

Hirschler, Klaus / Oberkleiner, Christian / Sulz, Gottfried. 2015. Einbringung: Zeitpunkt der Verlustentstehung, Verlustübergang, Beteiligungsverkauf als Spekulationsgeschäft. BFGjournal 4/2015: 144-148.

Hirschler, Klaus / Oberkleiner, Christian / Sulz, Gottfried. 2015. Einbringung eines Kommanditanteils in GmbH und Übernahme einer Kreditschuld der KG durch einbringenden Gesellschafter. BFGjournal 3/2015: 110-117.

Bertl, Romuald / Hirschler, Klaus. 2015. Übergang des wirtschaftlichen Eigentums und Ermittlung der Anschaffungskosten. RWZ 3/2015: 83-84.

Bertl, Romuald / Hirschler, Klaus. 2015. Auswirkungen des RÄG 2014 auf die Bilanzierung latenter Steuern im Zusammenhang mit Umgründungen vor Inkrafttreten des RÄG 2014. RWZ 2/2015: 46-47.

Hirschler, Klaus / Oberkleiner, Christian / Sulz, Gottfried. 2015. Nachversteuerung gemäß § 11a EStG 1988 aufgrund rückbezogener Entnahmen gemäß § 16 Abs 5 UmgrStG. BFGjournal 1/2015. 21-26.

Hirschler, Klaus. 2015. Steuerrechtliche Auswirkungen der Bilanzrechtsreform. SWK 2015. 1-6.

Hirschler, Klaus / Oberkleiner, Christian / Sulz, Gottfried. 2015. Einbringung unter Zurückbehaltung des nackten Grund und Bodens. Servitutsentgelt für die Dienstbarkeit keine schädliche Gegenleistung. BFGjournal 12/2014. 454-458.

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### 3.4.3 Dr. Matthias Petutschnig

#### Research Focus



The current research projects of Matthias Petutschnig focus on three main research areas: taxation of multinational corporate groups, Tax Compliance and Big Data and Taxation. The research project on taxation of multinational corporate groups focuses on the one hand on the EU Commission's proposal of a Common Consolidated Corporate Tax Base (CCCTB) and on the other hand on the OECD's BEPS Action Plan. The research on the CCCTB analyses option rights granted by the draft directive to the Member States during the implementation of the directive into domestic law (c.f. [Eberhartinger/Petutschnig, CCCTB – The Employment Factor Game, WU International Taxation Research Paper Series 2014-01](#); the paper has recently been accepted for publication by the *European Journal of Law and Economics*) but also on tax planning opportunities for corporate groups and on ramifications of the draft directive on future tax audit practice.

A second research project (together with Prof Ewald Aschauer, University of Linz) focuses on the interpersonal trust relationship between taxpayer or their representative and the tax auditor. Prior literature (esp from financial auditing) has shown that a high level of interpersonal trust could enhance the communication between auditor and auditee and thus contribute to the efficiency and quality of the audit. Additionally, the OECD recommends a more co-operative relation between tax administrations and taxpayers which should lead to a higher level of compliance. The research project investigates based on a survey study the role of interpersonal trust within the process of tax audits.

The third research project studies the relation between online search behaviour and real world events. By using data of Google search queries derived from Google Trends the study links specifics of national tax systems to individual attitudes and behaviour (c.f. [Petutschnig, Future Orientation and Taxes: Evidence from Big Data, WU International Taxation Research Paper Series 2015-08](#)).

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### 3.4.4 Harald Amberger, MSc (WU), BSc (WU)

#### Research Focus



In the wake of the ongoing discussion concerning aggressive tax planning and tax avoidance it is the taxation of multinational enterprises (MNEs) which is increasingly gaining importance in scientific research. In this respect, it is important to investigate the impact of taxation on specific decisions within multinational enterprises as well as the decision relevance of certain tax and non-tax factor for specific business decisions. The cumulative dissertation project of Harald analyses the influence of taxation on tax planning activities as well as the organizational form choice within MNE group structures. The first research paper examines the question of rationality in corporate decision making and the likely reliance on decision heuristics in intra-group tax planning decisions. The additional papers are dedicated to the relation of tax burden differences between legal forms and their consequences for organizational form choices within group structures. In order to realize these projects, Harald is working as a guest researcher at the German Federal Bank. Economic experiments as well as empirical archival research are used to investigate the research questions derived from existing literature.

#### Publications and Presentations

##### Contributions in Professional Journals

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### 3.4.5 MMag. Gudrun Geutebrück

#### Research Focus



The OECD and its BEPS project try to tackle tax avoidance strategies of multinational enterprises. Particularly the area of digital commerce offers significant potential for base erosion and profit shifting strategies. The first part of the thesis critically analyses the status quo of the international taxation framework and its challenges regarding double non-taxation of digital commerce. The second part discusses possible policy approaches to the problems existing under current international tax law. The aim is to identify an income tax framework that minimizes base erosion and profit shifting.

#### Publications and Presentations

##### Contributions in Anthologies

*Hirschler, Klaus / Geutebrück, Gudrun.* Forthcoming. Einführung in Bilanzlesen/Accounting. In: Handbuch Wirtschaftsstrafrecht. Hrsg. Kodek, Georg / Kert, Robert. (In Druck), Wien: Manz.

*Geutebrück, Gudrun.* 2013. Wegzugsbesteuerung betrieblichen Vermögens - Auswirkungen der Rechtssache National Grid Indus. In: Rechnungswesen, Wirtschaftsprüfung, Steuern. Festschrift für Romuald Bertl. Hrsg Eberhartinger, Eva / Frabberger, Friedrich / Hirschler, Klaus. 649-660. Wien: LexisNexis.

##### Contributions in Legal Comments

*Eberhartinger, Eva / Geutebrück, Gudrun.* 2014. Unversteuerte Rücklagen, Kommentar zu § 205 UGB. In Handbuch zum Rechnungslegungsgesetz, Loseblatt. Hrsg Bertl, Romuald / Mandl, Dieter. Wien: LexisNexis.

### 3.4.6 Mag. Verena Knapp, LLB (WU)

#### Research Focus



There are many unresolved questions in the context of accounting concerning reorganizations both in corporate law and tax law (inside and outside the reorganizations tax law framework). Science as well as practice are faced with basic issues in the area of corporate law concerning definition, implementation, evaluation and disclosure in financial statements due to scant legal foundations. Even though a special legal basis exists in the area of tax law through the reorganization tax law, there are nonetheless numerous unresolved regulatory gaps and special cases. Experts have however already dealt with several uncertainties in this regard (ie expert opinions on accounting in corporate reorganization, KFS/RL25 and various literature). Loopholes can lead to considerable legal uncertainty in the application of law, and potentially affect and hinder business decisions. By writing her dissertation Mrs. Knapp aims at systematically presenting the corporate legal and tax law accounting structure, further to reveal regulatory loopholes and the respective consequences for those applying the law, drafting possible solutions for legal regulations, the example-oriented analysis of specific circumstances and the identification of further research questions.

#### Publications and Presentations

##### Contributions in Professional Journals

*Hebenstreit, Katharina / Knapp, Verena.* 2015. Gruppenbesteuerung – Judikaturüberblick reloaded (Teil 3). ÖStZ 12/2015: 351-357.

*Hebenstreit, Katharina / Knapp, Verena.* 2015. Gruppenbesteuerung – Judikaturüberblick reloaded (Teil 2). ÖStZ 11/2015: 332-326.

*Hebenstreit, Katharina / Knapp, Verena.* 2015. Gruppenbesteuerung – Judikaturüberblick reloaded (Teil 1). ÖStZ 10/2015: 294-301.

*Knapp, Verena / Six, Martin.* 2014. Internationale Einbringung: "Teilweise" Einschränkung des Besteuerungsrechts?. ÖStZ 20/2014: 501-510.

*Knapp, Verena / Six, Martin.* 2013. Diagonale Konzernverschmelzung: Zum Erfordernis einer Zuzugsbegünstigung auf Gesellschafterebene. GeS 5/2013. 257-263.

##### Contributions in Anthologies

*Knapp, Verena / Six, Martin.* 2014. Neuerungen bei Zins- und Lizenzzahlungen. In: SWK Spezial: Abgabenänderungsgesetz 2014. Hrsg Gröhs, Bernhard / Kovar, Herbert / Lang, Alexander / Wilplinger Christian. 30-36. Wien: Linde.

*Knapp, Verena.* 2013. Aktuelle Entwicklungen beim Bauherrenmodell. In: Rechnungswesen Wirtschaftsprüfung Steuern. Festschrift für Romuald Bertl. Hrsg Eberhartinger, Eva / Frabberger, Friedrich / Hirschler, Klaus. 751-790. Wien: LexisNexis.

### 3.4.7 Stephanie Novosel, MSc (WU), BSc (WU)

#### Research Focus



As part of the business formation, entrepreneurs have to decide in which legal form their business should be operated. This can be a very complex question since a lot of criteria have to be considered. Since a general business taxation concept does not exist, the taxation of the expected business profits/losses is one main aspect that has to be considered. Moreover, the increasing internationalisation forces entrepreneurs to include international aspects of taxation, which is why the research project focuses on establishing a model which allows to consider taxation standards in an international context. The research project hence deals with the question of the optimal legal form of a German partnership for its operating business in Austria and tries to provide a comprehensive model that allows giving recommendations for the optimal legal form (as regards the overall taxation) in a specific case.

#### Publications and Presentations

##### Contributions in Professional Journals

*Novosel, Stephanie.* 2015. Ertragsteuerliche Folgen der Übertragung von Betriebs- und Sonderbetriebsvermögen bei Personengesellschaften – Vergleich der Rechtslage in Deutschland und Österreich, StuW 8/2015 (in Druck).

*Novosel, Stephanie.* 2015. Die Auswirkungen der Steuerreform 2015/2016 auf die steuerliche Rechtsformwahl in Österreich, taxlex 7/2015 (in Druck).

*Novosel, Stephanie / Patloch, Alexandra.* 2015. Bilanzielle Unklarheiten im Zusammenhang mit dem Anlagen-Contracting in Österreich. SWK 18/2015: 824-831.

*Novosel, Stephanie / Patloch, Alexandra.* 2015. Nachträgliche Berücksichtigung des investitionsbedingten Gewinnfreibetrages gemäß § 10 EStG. taxlex 6/2015: 187-190.

*Novosel, Stephanie / Novosel, Yvonne / Patloch, Alexandra.* 2015. Ist die Immobilienertragsbesteuerung von Altvermögen verfassungskonform Gesetz geworden?. SWK 13/2015: 629-632.

*Novosel, Stephanie.* 2015. Wirtschaftliches Eigentum und Absetzung für Abnutzung bei Fruchtgenussrechten an übertragenen Immobilien - Vorbehaltsfruchtgenuss. ÖStZ 1-2/2015: 13-19.

*Eberhartinger, Eva / Novosel, Stephanie.* 2014. Die Wirkung einer gedachten Wiedereinführung der Vermögensteuer auf Betriebsvermögen. Eine Simulation. RWZ 7-8/2014. 246-255.

*Novosel, Stephanie / Patloch, Alexandra.* 2014. Steuerpflicht für "Altvermögen" - Ist die Immobilienertragsteuer verfassungswidrig?. SWK 35/2014: 1478-1485.

*Novosel, Stephanie / Patloch, Alexandra.* 2014. Die Arbeitgebereigenschaft bei grenzüberschreitenden Arbeitskräftegestellungen. ASoK 10/2014: 369-375.

### 3.4.8 Alexandra Patloch, MSc (WU)

#### Research Focus



In Austria, a new provision regarding the deductibility of remuneration was implemented last year. According to the new policy, the part of remuneration, which exceeds 500.000 euro per person, is not tax deductible for corporations anymore. A similar provision has existed in the United States since 1994. Various empirical studies could show that the US-provision was not very successful in order to influence management compensation in the desired direction. Due to significant differences in the absolute amount and the composition of executive remuneration, the results of the US-studies are not valid for German-speaking regions. Therefore, as part of the PhD thesis, investigations will be carried out in order to give insights into the effects of taxes on the remuneration of Austrian executives.

#### Publications and Presentations

##### Contributions in Professional Journals

*Novosel, Stephanie / Patloch, Alexandra.* 2015. Bilanzielle Unklarheiten im Zusammenhang mit dem Anlagen-Contracting in Österreich. SWK 18/2015: 824-831.

*Novosel, Stephanie / Patloch, Alexandra.* 2015. Nachträgliche Berücksichtigung des investitionsbedingten Gewinnfreibetrages gemäß § 10 EStG. taxlex 6/2015: 187-190.

*Novosel, Stephanie / Novosel, Yvonne / Patloch, Alexandra.* 2015. Ist die Immobilienertragsbesteuerung von Altvermögen verfassungskonform Gesetz geworden?. SWK 13/2015: 629-632.

*Patloch, Alexandra.* 2015. Teilweises steuerliches Abzugsverbot von Gehältern – eine wirkungsvolle Maßnahme zur Reduktion bzw Neuzusammensetzung von Vergütungen?. RWZ 5/2015: 129-134.

*Novosel, Stephanie / Patloch, Alexandra.* 2014. Steuerpflicht für "Altvermögen" - Ist die Immobilienertragsteuer verfassungswidrig? SWK 35/2014: 1478-1485.

*Novosel, Stephanie / Patloch, Alexandra.* 2014. Die Arbeitgebereigenschaft bei grenzüberschreitenden Arbeitskräftegestaltungen. ASoK 10/2014: 369-375.

*Hebenstreit, Katharina / Patloch, Alexandra.* 2014. Ausgewählte Fragestellungen iZm der Beendigung einer Gruppenmitgliedschaft durch Erklärung und Liquidation. ÖStZ 18/2014: 464-468.

*Patloch, Alexandra / Petutschnig, Matthias.* 2013. Fiktiv unbeschränkte Steuerpflicht in Österreich - Reform erforderlich?. Steuer und Wirtschaft International 10/2013. 437-443.

*Patloch, Alexandra.* 2013. Berufungsentscheidung des UFS zur Verteilung eines Übergangsverlustes im Rahmen einer Einbringung. SteuerExpress. <http://steuerexpress.manz.at>.

##### Contributions in Anthologies

*Eberhartinger, Eva / Patloch, Alexandra.* 2015. Definition of Income Tax. In: Tax Accounting: Unravelling the Mystery of Income Taxes. Hrsg IBFD. 47-61. Amsterdam: IBFD.

*Eberhartinger, Eva / Patloch, Alexandra.* 2013. Die Rechnungslegung von vermögensverwaltenden Personengesellschaften. In: Die Personengesellschaft im Unternehmens- und Steuerrecht. Wiener Bilanzrechtstage 2013. Hrsg Bertl, Romuald / Eberhartinger, Eva / Egger, Anton / Kalss, Susanne / Lang, Michael / Nowotny, Christian / Riegler, Christian / Schuch, Josef / Staringer, Claus. 107-117. Wien: Linde.

### 3.4.9 Stefan Weinhandl, MSc (WU), BSc (WU)

#### Research Focus



The "Bundesabgabenordnung" (BAO – Federal Fiscal Code) contains all general statutory provisions of Austrian tax and procedural law. In addition to numerous definitions of tax-relevant terms, this source of law also covers all regulations about legal protection. The latter is of particular importance for every taxpayer, because its regulations are the only possibility to challenge tax assessment notices. Therefore the question arises as to how effective those legal protection rules are and if procedural provisions have an influence on the outcome of decisions about substantive tax law. Empirical legal analyses of the decisions made by the UFS and BFG respectively are conducted in order to provide quantitative and statistical answers to this question. Furthermore, they shed light on other factors influencing those lawsuits as well.

#### Publications and Presentations

##### Contributions in Professional Journals

Weinhandl, Stefan. 2014. AbgÄG 2014: Steuerliche Behandlung langfristiger Verbindlichkeits- und Drohverlustrückstellungen. ÖStZ 9/2014. 213-216.

Weinhandl, Stefan. 2014. Die Gebäudebegünstigung im Ertragsteuerrecht. SWK 16/2014. 735-744.

Weinhandl, Stefan. 2014. Die Veräußerung von sukzessiv erworbenen Miteigentumsanteilen an Grundstücken. SWK 13-14/2014. 658-661.

##### Monography

Weinhandl, Stefan. 2013. Übertragung betrieblicher Immobilien. Die ertragsteuerliche Behandlung seit dem 1. April 2012. Wien: Linde.

##### Contributions in Anthologies

Eberhartinger, Eva / Weinhandl, Stefan. 2014. Wann ist Steuerplanung aggressiv? In: Neue Grenzen der Gestaltung für Bilanz und Steuern. Wiener Bilanzrechtstage 2014. Hrsg Bertl, Romuald / Eberhartinger, Eva / Egger, Anton / Kalss, Susanne / Lang, Michael / Nowotny, Christian / Riegler, Christian / Schuch, Josef / Staringer, Claus. 177-200. Wien: Linde.

### 3.4.10 Tobias Bornemann, MSc, LLM

#### Research Focus



Recent analytical research showed that different transfer pricing methods have different effects on firms' decision making. These rules regularly compare dependent parties of multinational enterprises to independent third parties, which are not necessarily in a comparable economic situation. In this respect, recent research neglected to show different effects of licensing and cost sharing agreements on firms' R&D investment decisions. However, notably R&D investments gained heavily in importance over the last years due to their peculiar characteristics as well as related welfare effects. Also, resulting output in form of patents and intangible assets are increasingly used by firms to shift taxable income towards low taxed affiliates. Resulting tax benefits could lead to underinvestment in research and development.

### 3.4.11 Dipl.Kfm. Benjamin Osswald

#### Research Focus



Benjamin Osswald's dissertation project investigates the influence of research and development tax incentives on companies' activities. It examines the interaction of companies' characteristics and different regimes of R&D tax incentives. The analysis also takes into account potential effects of a changed regulatory framework resulting from the Base Erosion and Profit Shifting (BEPS) project of the OECD.

### 3.4.12 Carmel Said Formosa, BA, MA

#### Research Focus



In the wake of the financial crisis that began in the autumn of 2008, the European Commission has pushed forward for a financial transaction tax (FTT) on all markets, actors and instruments traded within Member States. Currently, the proposal for FTT is to be introduced by means of enhanced cooperation amongst Member States. The cumulative dissertation project of Carmel looks at the analyses the impact that FTT may have on financial institutions operating within the enhanced cooperation zone. She undertakes critical literature review to understand the diverse, and often conflicting perspectives of different groups, and questions what makes FTT subject to so much criticism. Furthermore, she undertakes analysis of retrospective data to see how FTT could reduce fund performance.

#### Publications and Presentations

##### Working Papers

*Eberhartinger, Eva / Said Formosa, Carmel.* 2015. Financial Transaction Tax and Investment Funds: An Analysis of Key Factors and Their Impact on Performance. WU International Taxation Research Paper Series No 2015 – 20. available at SSRN: [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=2613880](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2613880).

##### Contributions in Anthologies

*Eberhartinger, Eva / Said Formosa, Carmel.* 2013. Repatriierungsentscheidungen zwischen Kapitalgesellschaften in Österreich und Malta. In: Rechnungswesen Wirtschaftsprüfung Steuern. Festschrift für Romuald Bertl. Hrsg Eberhartinger, Eva / Hirschler, Klaus / Fraberger, Friedrich. 599-612. Wien: LexisNexis.

### 3.4.13 Soojin Lee, MBA, MSc

#### Research Focus



Soojin Lee's research reflects discussions on the increasing supply of financial information proposed by accounting standard setters and on the growing concern about corporate tax transparency. The main theme of her dissertation is corporate tax disclosure with the aim of understanding the extent to which tax disclosure is relevant and useful to information users and how corporate tax disclosure can contribute to transparency. Commonly found results from her three research projects suggest a common conclusion that theoretical arguments about tax disclosure do not seem to be realized in a real-life setting. It leads us to reconsider the effects of the recent development of income tax accounting and subsequently increasing disclosure requirements as well as the aim of relevance and decision usefulness of tax disclosure set out by accounting principles. Moreover, the impact of external pressure on corporate tax reporting such as news media and government led tax scrutiny on multinational corporations does not seem to bring the intended outcomes, i.e. more and better tax disclosure by corporations.

#### Publications and Presentations

##### Contributions in Anthologies

*Eberhartinger, Eva / Lee, Soojin. 2014. Transparency of Fair Value Accounting and Tax. In: The Oxford Handbook of Economic and Institutional Transparency. Hrsg Forssbaeck, Jens / Oxelheim, Lars. 477-494. New York: Oxford University Press.*

##### Working Papers

*Lee, Soojin. 2015. News Media Coverage of Corporate Tax Avoidance and Corporate Tax Reporting. WU International Taxation Research Paper Series No 2015 - 16. available at SSRN: [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=2603344](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2603344).*

*Eberhartinger, Eva / Lee, Soojin. 2014. The Relevance of Tax Information in Other Comprehensive Income. WU International Taxation Research Paper Series No 2014 - 07. available at SSRN: [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=2442817](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2442817).*

##### Presentations

*Lee, Soojin. 2015. The Impact of Tax Avoidance News on Corporate Tax Reporting. 38th Annual Congress European Accounting Association. Glasgow, Großbritannien. 28.04.-30.04.2015.*

*Eberhartinger, Eva / Lee, Soojin. 2014. The Relevance of Tax Information in Other Comprehensive Income. 14. Steuerlehrtag. Baden, Wien. 15.09.2014.*

*Eberhartinger, Eva / Lee, Soojin. 2014. The Relevance of Tax Information in Other Comprehensive Income. Annual Conference of the CAAA 2014. Edmonton, Kanada. 30.5.2014.*

*Eberhartinger, Eva / Lee, Soojin. 2014. The Relevance of Tax Information in Other Comprehensive Income. Annual Congress of the EAA. Tallinn, Estland. 22.5.2014.*

### 3.5 DIBT – Doctoral Program in International Business Taxation

The Doctoral Program in International Business Taxation (DIBT) was approved by the Fund for the Support of Scientific Research (FWF) in December 2010 and it took on its program in October 2011. In the fall of 2014 it was subject to an interim evaluation by the FWF after three year's duration. Based on the positive evaluation of recent research and teaching, financing of the DIBT has been extended for another funding period (6 years).

The DIBT provides qualified students of all countries a high quality, interdisciplinary scientific training in the field of international business taxation. The training essentially takes place in the three core disciplines dealing with taxes, Tax Law (Prof. Lang, Prof. Schuch, Prof. Staringer and Prof. Pistone all WU), Tax Management (Prof Eberhartinger, WU and Prof. Sureth, University Paderborn) and Finance (Prof. Zagler and Prof. Sausgruber, both WU, Prof Weichenrieder, University Frankfurt, and Prof Wagener, University Hannover). In addition, Tax Law 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 connection with question of taxation is made possible for the students.

For further information please visit [www.wu.ac.at/dibt](http://www.wu.ac.at/dibt).

#### 3.5.1 Perspectives and Qualification Profile

The doctoral program offers the opportunity to conduct research in the following areas:

- determining taxable profits
- location decisions
- European Corporate Tax Law
- coordination of international business taxation

Students receive a high-quality, professional training to particularly prepare them for an academic career at a domestic or foreign university or other research institutions.

#### 3.5.2 Structure and Contents

The DIBT is a three-year degree which students will complete with a PhD – Doctor of Philosophy. During the first year, students acquire methodological and subject-specific knowledge from the perspective of various disciplines. In addition to subject-specific seminars and workshops for the preparation of the dissertation, research stays abroad are included in the second and third year. A compulsory research seminar is also part of the course for the duration of the degree, which will allow students a permanent discussion and a continuous exchange of views on their own and on others' research achievements. All courses are held in English.

### 3.5.3 The Lecturers

Both teaching and research are conducted by a dedicated and internationally prestigious faculty, consisting of experts from the respective areas. These renowned professors have repeatedly demonstrated their abilities and skills, not least through the regular publication of their work in internationally recognized scientific journals. The students are introduced to the scientific community and will therefore get the opportunity to independently build different networks. Additionally, they are an essential part of the latest research teams of WU in the fields of law, economics and business administration.

### 3.5.4 Tax Management

Tax Management together with Tax Law and Finance forms the substantive focus of the DIBT. Harald Amberger, Tobias Bornemann and Benjamin Oßwald currently research in the field of Tax Management. Soojin Lee and Carmel Formosa Said completed their studies in June 2015 with honors. Soojin Lee is now post-doctoral researcher at the University of Groningen (Netherlands), Carmel Formosa Said returns to the University of Malta. Regina Ortmann transferred from the WU to the University of Paderborn after three years.

In their research, the young researchers primarily address questions regarding tax effects on business decisions as well as the illustration of tax-related issues in the annual financial statement. In her dissertation Soojin Lee considered the question whether an enhanced range of information in the annual financial statement of stakeholders is perceived and whether media coverage concerning tax-relevant information brings a change in the reporting behavior in the annual financial statement. In her research Regina Ortmann addresses issues arising from the Common Consolidated Corporate Tax Base (CCCTB) which are repeatedly discussed as an option for taxation of multinational corporations in the EU. The currently discussed proposal of a Financial Transaction Tax has been dealt with by Carmel Said Formosa. She analyzed the compatibility of such a tax with European Law and the possible consequences for investment funds. The impact of taxes on financing decisions and the choice of legal forms for cross-border investments are central to the work of Harald Amberger. In addition to behavioral aspects he analyzes the distortion effects caused by different tax treatment of legal forms. Tobias Bornemann focuses on the influence of transfer pricing rules on investment decisions and the concomitant effects. Issues related to tax incentives for research and development are the core of the dissertation of Benjamin Oßwald.

The Tax Management research works cover a broad area of topics, the projects consistently display links with the other departments of the DIBT (Tax Law, Finance, Tax Psychology) and thus follow a holistic and interdisciplinary approach.

## 3.6 Events

### 3.6.1 Tax Management Conference Baden

From September 15-16 2015 our department organized the 14th Tax Management Conference in Baden close to Vienna. At this event all Austrian Faculty Chairs for Tax Management were invited to the seminar and event hotel Krainerhütte.

In addition to intensive subject-specific discussion in an informal setting, the following scientific papers were presented and discussed on the first day:



**Speaker:** **Univ.Prof. Dr. Corinna Treisch, Universität Innsbruck**

**Topic:** Die Wahrnehmung von Steuern

**Speaker:** **Peter Krenn, Bakk., MSc., Karl-Franzens-Universität Graz**

**Topic:** Der Einfluss von Steuern auf den Wettbewerb für CEOs

**Speaker:** **MMag. Dr. Michaela Fellinger, Universität Salzburg**

**Topic:** Problematische Aspekte von Intangibles im Rahmen des Transfer Pricing

**Speaker:** **Univ.Prof. Mag. Dr. Eva Eberhartinger, LL.M., WU Wien**

**Topic:** The Relevance of Tax Information in Other Comprehensive Income

### 3.6.2 Doctoral Research Seminar

In April 2014 and 2015 a research seminar was held, in which PhD students of Taxation and professors from the WU and other Universities have been invited to the WU for an intensive exchange concerning the dissertation projects. Approximately 30 young and 10 no longer quite so young researchers from several countries have been working at the WU for two days. The presentations consisted of:

- Speaker:** **Bastian Brinkmann, Universität Paderborn**  
**Topic:** Tax Volatility, Tax Planning Strategies and Firm Value
- Speaker:** **Andreas Dinkel, Ludwig-Maximilians-Universität München**  
**Topic:** Tax Attractiveness and the Location of Patents
- Speaker:** **Christoph Schlapp, Ludwig-Maximilians-Universität München**  
**Topic:** Corporate Tax Systems and Distribution Policy in the European Union
- Speaker:** **Christine Schultermandl, Karl-Franzens-Universität Graz**  
**Topic:** The Importance of Transfer Pricing and the Implementation of the Transfer Pricing Guidelines 2010 for Austrian companies
- Speaker:** **Maria-Theresia Evers, Universität Mannheim**  
**Topic:** Book-tax conformity and BilMoG: Evidence on book-tax differences and disclosure quality in Germany based on the notes to the financial statements
- Speaker:** **Gerrit Kimpel, Georg-August-Universität Göttingen**  
**Topic:** The CCCTB Option – An experimental study
- Speaker:** **Tanja Herbert, Universität Köln**  
**Topic:** How does aggressive tax planning of multinational firms affect accounting-based ETRs?
- Speaker:** **Stephan Alberternst, Universität Paderborn**  
**Topic:** The effect of taxes on corporate financing decisions – evidence from the German thin capitalisation rule
- Speaker:** **Kathleen Andries, Katholieke Universiteit Leuven**  
**Topic:** Influence of financial reporting incentives on the use of the tax expense as an earnings management tool in private firm
- Speaker:** **Sandra Wijnen, Tilburg University**  
**Topic:** An historic and economic perspective on selected tax treaty topics
- Speaker:** **Regina Ortmann, Universität Paderborn**  
**Topic:** Does uncertainty about the weights on the apportionment factors lower groups' expectations about the after-tax corporate income?
- Speaker:** **Sören Bergner, Universität Mannheim**  
**Topic:** A Presumptive Taxation and the Choice of Organizational Form
- Speaker:** **Martina Rechbauer, Karl-Franzens-Universität Graz**  
**Topic:** Estimating Tax-Loss Carryforwards

- Speaker:** **Matthias Petutschnig, WU Wien**  
**Topic:** CCCTB – The Employment factor game
- Speaker:** **Katharina Finke, Universität Mannheim**  
**Topic:** What is the scale of tax avoidance? – Evidence from a Propensity Score Matching Approach
- Speaker:** **Vanessa Hennemann, Universität Paderborn**  
**Topic:** Financial institutions and tax avoidance
- Speaker:** **Matthias Braune, Freie Universität Berlin**  
**Topic:** The Information Content of Large Book-Tax Differences – Empirical Evidence from Germany
- Speaker:** **Stefan Huber, Ludwig-Maximilians-Universität Graz**  
**Topic:** The Black Box under Scrutiny – A Look inside German Tax Departments
- Speaker:** **Peter Krenn, Karl-Franzens-Universität Graz**  
**Topic:** The Impact of Taxes on the Competition for CEOs
- Speaker:** **Tobias Bornemann, WU Wien**  
**Topic:** Do Transfer Pricing Rules distort R&D Investment Decisions?
- Speaker:** **Pia Olligs, Universität zu Köln**  
**Topic:** Aggressive International Tax Avoidance and Public Disclosure of Foreign Subsidiaries
- Speaker:** **Olena Dudar, ZEW Mannheim**  
**Topic:** International Profit Shifting through Royalty Payments
- Speaker:** **Laura Brandstetter, Freie Universität Berlin**  
**Topic:** Do Corporate Tax Cuts Reduce International Profit Shifting?
- Speaker:** **Soojin Lee, WU Wien**  
**Topic:** The Effects of Tax News on Corporate Reporting
- Speaker:** **Juan Mendoza, Amsterdam Business Research Institute**  
**Topic:** Can auditing backfire? A country-level analysis of tax compliance during 2003-2012
- Speaker:** **Raymond Adema, Rijksuniversiteit Groningen**  
**Topic:** UCITS and Tax Risk Management – Design for a Tax Control Framework
- Speaker:** **Harald Amberger, WU Wien**  
**Topic:** The role of tax-loss carry forwards in cross-border intra-group financing decisions
- Speaker:** **Sebastian Bause, Georg-August-Universität Göttingen**  
**Topic:** The impact of inter-period loss offset provisions on firm location decisions

### 3.6.3 Guest Lectures

In the past two years, we had the honor to welcome numerous prominent scientists at the WU. As part of the Research Seminar have lectured:

**Speaker:**

**Jochen Hundsdoerfer, FU Berlin**

**Topic:**

Tax Morale, Tax Minimization, and Labor Supply: The Effects of Moral Appeals, Legality, and Self-Serving Bias



**Speaker:**

**Dirk Simons, University of Mannheim**

**Topic:**

The impact of mid-tier audit firms on competition and average supplied audit quality

**Speaker:**  
Topic:

**Scoot Dyreng, Duke University**

Public Pressure and Corporate Tax Behavior



**Speaker:**  
Topic:

**David Veenman, Erasmus University Rotterdam**

Earnings Expectation and the Dispersion Anomaly

**Speaker:**  
Topic:

**Bill Rees, University of Edinburgh**

Social Responsibility Indices and Bribery: The impact of FTSE4Good on an international sample of high-risk firms





**Speaker:** **Beatriz Garcia Osma, Universidad Autónoma de Madrid**  
**Topic:** Colonialism, institutions, and accounting quality around the world

**Speaker:**  
**Topic:**

**Kevin Holland, Cardiff Business School**  
Revisions to corporate income tax provisions in companies' financial statements – preliminary findings



**Speaker:** **Michael Kopel, University of Graz**  
**Topic:** Capturing direct and cross price effects in a differentiated products duopoly model

**Speaker:**  
**Topic:**

**Pete Lisowsky, Urbana/Champaign**  
Predictable Uncertainty: The Relation between Unrecognized Tax Benefits and Future Income Tax Cash Outflows



**Speaker:** **Cedric Lesage, HEC Paris**  
**Topic:** Blockholders' ownership and audit fees: the impact of the corporate governance model

### 3.6.4 Workshops

Furthermore, in the fall term 2014/2015 Prof. Scott Dyring (Duke University, USA) and in the summer term 2015 Prof. Pete Lisowsky (University of Illinois, USA) have each held a workshop for PhD students, in which the current state of research on Tax Avoidance and other issues were discussed.

### 3.6.5 Fireside chat

Exclusively for our master students we regularly organize fireside chats with our partner firms. Practical applications and current issues of tax law are thereby presented and discussed in cooperation with the tax consultants and auditors of the firms.



**Firm: TPA Horwath**

Thema: Einkommensbesteuerung von Immobilientransaktionen

**Firm: KPMG**

Thema: Abgabenänderungsgesetz 2014



**AUSTRIA** senabzugsverbot im Konzern?

**Firm: TPA Horwath**

Thema: Abzugsteuer im Internationalen Steuerrecht



**AUSTRIA**)15

## 4. History of the Institute



- **Julius Ziegler**, k.k. as associate professor of Accounting, Correspondence and Banking is first to represent the subject Audit and Trustee Services at the former k.k. Export Academy.
- The Institute of Business Organization and Business Administration is established as one of the first Institutes of the k.k. Export Academy around the turn of the century.
- The name of the Institute is changed to the Institute for Organization and Auditing.
- Between 1938 and 1951 there is no Head of the Institute.
- In 1951 **Prof. Dkfm. Dr. Leopold Illetschko** becomes Head of the Institute for Organization and Auditing.
- In 1963 the Institute is renamed to Institute of Trustee Services.
- From 1964 to 1971 **Prof. Dr. Erich Loitsberger** is Head of the Institute.
- In the years 1971 to 1983 **Prof. Dkfm. Dr. Frank Jonasch** is the acting Head of the Institute.
- In 1983 the Special Business Administration Tax Management is introduced at the University of Economics in Vienna for the first time and affiliated to the Institute of Trustee Services. The Ordinariate is taken over by **Prof. Dkfm. Dr. Michael Heinhold** who at the same time takes over the function as the Head of the Institute. The entire teaching section is renamed to Institue for Finance, Accounting and Statistics.
- In 1985 **Prof. Dkfm. Dr. Anton Egger** succeeds **Prof. Jonasch**, the department for Audit and Trustee Services is established.
- Since 1987 the Institute is led in two legally separated departments: Financial Accounting and Auditing Group (Head: **Prof. Dkfm. Dr. Anton Egger**) and Tax Management Group (Head: **Prof. Dkfm. Dr. Michael Heinhold**)
- In 1990 **Prof. Dkfm. Dr. Anton Egger** becomes Head of the Institute.
- 1991 **Prof. Mag. Dr. Romuald Bertl** was appointed to the Institute and takes over the management of the Tax Management Group.
- Since December 1992 Prof. Mag. Dr. Romuald Bertl is Head of the Institute.
- On 1.10.2000 emeritus Prof. Dr. Dr.h.c. Anton Egger.
- On 1.3.2001 **Prof. Mag. Dr. Romuald Bertl** accepts the Chair of Financial Accounting and Auditing (succeeds Prof. Egger)
- Since 1.3.2002 the Chair for Tax Management is held by **Prof. Mag. Dr. Eva Eberhartinger, LL.M.** She takes over from Professor Bertl.
- Since 1.7.2002, the Institute for Finance, Accounting and Statistics consists of three departments. The newly created Department of Integrated Accounting is lead by **Prof. Mag. Dr. Christian Riegler**.
- In 2008 the Department for Integrated Accounting is renamed to Management Accouting and Control Group.
- On October 1 2013 the Institute has been extended by another professor: Prof. Dr. **Urška Kosi** who heads the International Accounting Group.