

Academic Report 2018-2019

Tax Management Group

Institute for Accounting & Auditing





Table of Contents

INTRODUCING THE GROUP	5
Introduction	5
Faculty (as of June 2019)	6
Guest Faculty and Visiting Researchers	10
Past Faculty Members	10
TEACHING	13
Bachelor's Program – Business and Economics (BBE): Financial Reporting & Analysis	13
Bachelor's Program: Specialization in Accounting and Taxation	13
Classes offered in master's programs	13
Doctoral Studies	15
RESEARCH	17
Research of the Group	17
Editorships	18
Cooperative Undertakings with Business	18
Research Projects of the Faculty	18
Prof. Dr. Eva Eberhartinger, LL.M. (Exeter)	18
Assoc. Prof. Dr. Matthias Petutschnig	20
Harald Amberger, Ph.D.	21
Paul Brezina, MSc (WU)	22
Michael Brightwell, MSc (WU)	22
Stefanie Chroustovsky, LL.B. (WU)	22
Nadia Genest, LL.M.	24
Jan Knesl, MSc (WU)	24
Patrick Leyrer, MSc (WU)	24
Martin Neumayer, BSc (WU)	26
Dr. Stephanie Novosel	26
Dr. Alexandra Patloch-Kofler	26
Kristin Resenig, LL.M. (WU)	27
Raffael Speitmann, MSc (WU)	28
Dr. Stefan Weinhandl	29
Yuchen Wu, MSc	29
EVENTS	31
Doctoral Research Seminar	31
Workshop	31
Symposium "Steuern & Bilanzen"	31
Accounting Research Seminar	31
Fire side chat	31
INFORMATION AND CONTACT	34

Introducing the Group

This is who we are

This report includes an overview of our group's activities in the 2018/19 academic year, and is written for the benefit of both colleagues and students, as well as those who work in related fields in the private and public sectors. We briefly introduce the staff and research areas of the Tax Management Group of WU, chaired by Prof. Dr. Eva Eberhartinger, part of the Institute for Accounting and Auditing at Vienna University of Economics and Business. Aside from Tax Management, the Institute for Accounting and Auditing also includes the Financial Accounting and Auditing Group (Prof. Dr. Romuald Bertl), the Management Accounting and Control Group (Prof. Dr. Christian Riegler), the Accounting, Taxation and Auditing Group (Prof. Dr. Klaus Hirschler), and the International Accounting Group (Prof. Dr. Zoltan Novotny-Farkas).

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

The Tax Management Group, together with other departments and institutes of WU, supports degree programs at all levels: the course "Financial Reporting and Analysis" of the newly established Bachelor program "Bachelor in Business and Economics" (BBE), the specialization track "Accounting and Taxation" in the bachelor's program, and the master's degree programs in Finance and Accounting and in Taxation and Accounting. In addition to its regular doctoral program, the department also offers the Doctoral Program in International Business Taxation (DIBT). This program has been offered since 2011 and was extended in 2014, funded by the Austrian Science Fund (FWF).

Members of the Tax Management Group have contributed extensively to the research areas of tax accounting, cross-border taxation, and European group taxation, as well as legal structuring. Their research papers have been presented at various domestic and international conferences, and the group can boast numerous publications in Austria and abroad. We are pleased to provide insight into our work in both teaching and research, as follows. We would also like to congratulate Dr. Katharina Luka, Dr. Patrick Leyrer and Benjamin Oßwald, PhD for graduating from their doctoral programs, Harald Amberger, PhD whose Dissertation ("The Effect of Taxes on Corporate Decisions") was awarded with the Stephan Koren Preis and Ms Lisa Höss whose Bachelor Thesis ("Recent Developments in the Taxation of US multinational enterprises") was awarded with the TALENTA Preis 2019.

Prof. Dr. Eva Eberhartinger

FACULTY (AS OF JUNE 2019)

The group's staff are introduced here. For more details on each person's research interests and publications, click on her or his name; the hyperlink will directly guide you to the respective section of the report.



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

has been the chair of the group since 2002. She studied business administration at the University of Linz and obtained her PhD at WU. She held positions as visiting professor at HEC Paris and as full professor at the University of Münster in Germany. She held visiting positions at the University of Illinois at Urbana-Champaign (USA), University of Exeter (UK), HEC (France), HEC Montréal (Canada), McGill University (Canada), the University of Malta, and Macquarie University (Australia). From 2006 to 2011, she was the Vice-Rector for Financial Affairs at WU. In her research, she focuses on the effects of taxation on transnational issues in companies, the effect of tax on corporate finance, and the link between tax law and accounting law in the context of determining taxable income.



ASSOC. PROF. DR. MATTHIAS PETUTSCHNIG

is an Associate 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 Prof. Petutschnig focuses on consolidated taxation regimes, the OECD BEPS Action Plan, Capital Gains Taxation, etc. He held visiting positions at the University of Leipzig, Singapore Management University and North Carolina State University.



HARALD AMBERGER, PH.D.

is since February 2018 a research assistant post doc and obtained his Doctoral Degree "sub auspiciis Praesidentis rei publicae" at WU graduating from the Doctoral Program in International Taxation (DIBT). His dissertation was awarded with the Stephan-Koren Preis. His research interests lie in the effect of taxes on real corporate decisions (e.g., financing and investment decisions, organizational form choices, payout policy and cross-border income shifting) and he applies empirical archival as well as experimental methods. He was a visiting researcher at the University of Iowa and is an ongoing guest researcher at the Deutsche Bundesbank. Before re-joining WU, he held a post doc position at the University of Graz. . Starting in July 2019, he will hold a position as a Research Fellow at the Dartmouth College in the USA.



PAUL BREZINA, MSC (WU)

is University Assistant, externally funded by ABG Wirtschaftsprüfungs & Steuerberatungs GmbH. He holds a master's degree in taxation and accounting from WU Wien. In April 2017, he was appointed as Austrian Tax Advisor. Currently, his research focuses on questions in connection with Cryptoeconomy and Blockchain-Technology.



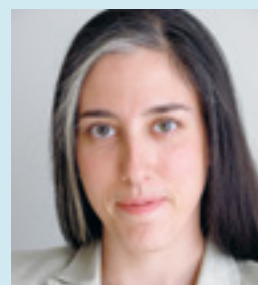
MICHAEL BRIGHTWELL, MSC (WU)

is University Assistant, externally funded by Moore Stephens MSVIE connect GmbH Wirtschaftsprüfung Steuerberatung. He holds a master's degree in taxation and accounting. During his studies, he and his team won the International & European Tax Moot Court 2015/2016 competition in Leuven (Belgium). Currently, his research focuses on Austrian and international corporate taxation, with a special focus on start-up companies.



STEFANIE CHROUSTOVSKY, LL.B. (WU)

has been working as a student assistant in the Tax Management Group since November 2015. Her range of responsibilities include supportive and assistive work in teaching, research and administration. In addition, she contributes to the support of the "Accounting and Taxation" specialization offered to undergraduate students of the University. She successfully completed her bachelor's degree in business law at WU in 2017, and is currently in her master's degree in business law at WU. During her time with the Tax Management Group she concurrently completed internships at the OECD in Paris as well as the Tax Authority of Liechtenstein and Deloitte Vienna.



NADIA GENEST, LL.M.

was born in Canada. She studied both business administration with specialization in accounting and management, as and received a Master of Laws (LL.M.) with a specialization in taxation from HEC Montreal (Canada). Nadia is a Chartered Professional Accountant and has more than five years' experience as a tax consultant in Canada, where she advised corporations and individuals on various matters related to Canadian taxation. Additionally, she served as a full-time lecturer in the field of taxation for the Department of Accounting Studies at HEC Montreal. Since September 2015, she has been studying in the DIBT at WU. Her research interests are in tax reporting in financial statements.


JAN KNESEL, MSC (WU)

began his career at WU as a student assistant with the Tax Management Group. After his degree in taxation and accounting in August 2015, he had been working as an externally-funded (KPMG) research assistant until June 2019. His main research areas are current issues in the field of international business taxation.


PATRICK LEYRER, MSC (WU)

completed the master program Taxation and Accounting in January 2016. Since March 2016 he has been working as an university assistant, staff financed with third party funding from BDO, in the department for Auditing and business taxation. During his bachelor and master program he acted as aspirant to become a tax consultant. His dissertation concentrates on the taxation treatment of the usufruct. Since 2019, he is a certified tax advisor.


MARTIN NEUMAYER, BSC (WU)

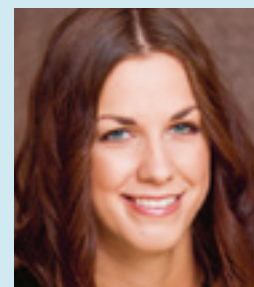
successfully completed his bachelor's degree in business, economics and social sciences at WU in July 2018, and is currently in his master's degree in finance and accounting at WU. He has been working as e-Assistant in the Tax Management Group since January 2019. His range of responsibilities include the development of eLearning materials and the handling with Learn@WU. In addition, he contributes to the support of the Financial Reporting & Analysis course.


DR. STEPHANIE NOVOSEL

finished her doctoral studies at WU in September 2016 with a major in accounting. After finishing her doctoral studies, she has continued working as an externally funded (by BDO) teaching and research associate in the Tax Management Group. She began working as a tax associate at BDO in 2011 and completed the examination procedure to become a tax manager in March 2017. In her dissertation project, she deals with the taxation of partnerships in Austria and Germany, as well as the international aspects of partnership taxation. In her further research work, she focuses on current issues regarding business taxation and the effects of changes in tax law on the taxation of businesses.


DR. ALEXANDRA PATLOCH-KOFLER

is a teaching and research associate in the Tax Management Group. After her studies in finance and accounting, she joined a large tax consulting firm. She returned to WU for research and finalized her dissertation in 2016. Her research focus is the effect of tax on executive compensation. She is also the author of several research papers on domestic taxation and its effects on management decisions.


KRISTIN RESENIIG, LL.M. (WU)

is working as teaching and research associate at the Tax Management Group since October 2018 when she graduated from the Master's Programm Business Law. Her doctoral thesis deals with different aspects and impacts of tax avoidance in the international tax law.


MAG. SABINE RETTIG

worked for two years in the International Accounting Group at WU. Since October 2016, she has been working in the Tax Management Group. She is the coordinator of all administrative and organizational issues. Besides being Prof. Eberhartinger's personal assistant, Sabine is responsible for various organizational tasks, such as the group's budget administration, assistance for students, and organizing the group's website and teaching activities.

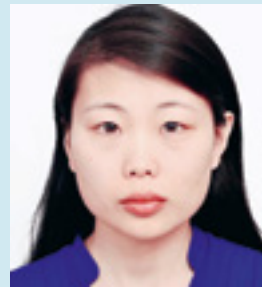

RAFFAEL SPEITMANN, MSC (WU)

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



DR. STEFAN WEINHANDL

has been working in the Tax Management Group since September 2013 as a research assistant. He is externally funded by Dr. Weinhandl & Partner Steuerberatungs KG, the tax advisory company. In his dissertation, he empirically analyzed case law on corporate income tax and formal legal protection rules. He received his doctorate degree in September 2016. In his future research, he will focus on domestic and international taxation, as well as an empirical analysis of case law. Since 2017, he is a certified tax advisor.



YUCHEN WU, MSc

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

GUEST FACULTY AND VISITING RESEARCHERS

Prof. Pete Lisowsky (Boston University, USA)	visited our group in Spring 2019 to offer a research seminar and presented his research at our Institute.
Prof. Dr. Caren Sureth-Sloane (University of Paderbon and WU)	is a part-time professor in our group and a DIBT faculty member.

PAST FACULTY MEMBERS

Dr. Katharina Luka, StB	graduated from WU and accepted a position with Deloitte in Vienna.
David Samuel	accepted a position at the University of Wisconsin-Madison.



Teaching

We offer classes in the bachelor's, master's, and PhD programs.

BACHELOR'S PROGRAM – BUSINESS AND ECONOMICS (BBE): FINANCIAL REPORTING & ANALYSIS

Within the newly established, fully English-taught bachelor's program business and economics (BBE) the Tax Management Group oversees the course Financial Reporting & Analysis. It provides first-year students with basic skills in reporting and analysis of financial statements.

BACHELOR'S PROGRAM: SPECIALIZATION IN ACCOUNTING AND TAXATION

The specialization in accounting and taxation is overseen by the Institute of Accounting and Auditing. It provides third-year students with an in-depth education, in which they obtain the insightful knowledge needed for work in the fields of tax consulting and auditing, as well as in the finance, accounting, auditing, and tax departments of companies.

The syllabus covers two main areas: financial reporting and tax management. Courses I and II are continual assessment courses and may be completed only sequentially (Course I in the first semester, followed by Course II in the second semester). This specialization concludes with a final written examination. All courses in this specialization are offered in both winter and summer terms.

The Tax Management Group oversees the specialization courses Accounting and Tax (Course I), Investment, Finance, and Taxes (Course III), and Tax Statements and Tax Management (Course IV), as well as supervises bachelor's theses.

For further information, please refer to the website:
[wu.ac.at/accounting/lehre/
sbwl-rechnungslegung-und-steuerlehre](https://wu.ac.at/accounting/lehre/sbwl-rechnungslegung-und-steuerlehre)

CLASSES OFFERED IN MASTER'S PROGRAMS

The Tax Management Group teaches classes in two master's programs. Moreover, we supervise master's theses written by students enrolled in either program.

Master's Program in Finance and Accounting

The Tax Management Group teaches the following courses in the Master's Program in Finance and Accounting (click on the class to be directed to the university's course register, which contains a detailed description for each class): Accounting and Taxes, Investment, Finance and Taxes, the seminar in Applied Taxation, and the master's thesis seminar.

Further information about the master's program in general can be found on its website:
wu.ac.at/en/programs/masters-programs/finance-and-accounting/overview

Master's Program in Taxation and Accounting

The Tax Management Group teaches the following classes in the Master's Program in Taxation and Accounting (click on the class to be redirected to the university's class register with a detailed description for each class): Introduction Taxation and Accounting, Introduction to Business Taxation, Investment, Finance & Taxation, International Tax Management, Business Taxation Seminar, and the master's thesis seminar.

Further information about the master's program in general can be found on its website:
wu.ac.at/en/programs/masters-programs/taxation-and-accounting/overview



Supervised master's theses

All master's students must submit a master's thesis. Through the master's thesis, students are able to demonstrate their ability to independently delve into relevant topics using appropriate scientific research methods. The following master's theses were supervised by the group and were successfully completed between 2018 and 2019:

Aspalter, T.: Ausgewählte Probleme zur Verlustverwertung in der Gruppe (2018).

Böhm, V.: Überlegungen zur Kapitalstruktur unter Berücksichtigung einer Zinsschranke (2018).

Breitler, M.: Ertragssteuerliche Auswirkungen der Steuerreform 2015/2016 auf die Vermietung im betrieblichen und im außerbetrieblichen Bereich (2018).

Bruckner, N.: Verlustvor- und rücktrag für Unternehmen in den 28 Staaten der Europäischen Union (2018).

Hinteregger, M.: Die österreichische Privatstiftung im internationalen Steuerrecht - gesehen aus der Perspektive ausländischer Stifter und Begünstigter (2018).

Holzschuster, S.: Bestehende und geplante Änderungen im Umsatzsteuerrecht zur Betrugsbekämpfung (2018).

Klaus, C.: Country-by-Country Reporting und Finanzinstitute - Eine kritische Analyse der Situation in Österreich (2018).

Koch, A.: Die Zwischenschaltung einer GmbH als Geschäftsführer (2018).

Kornell, T.: Die steuerliche Behandlung von Einlagenrückzahlungen bei Verschmelzungen und Einbringungen (2018).

Lipp, J.: Der Zinsbegriff im nationalen und internationalen Steuerrecht – Gemeinsamkeiten und Unterschiede (2018).

Lleshi, W.: Besteuerung von Glücksspiel in Österreich (2018).

Maierhofer, D.: Die Neuregelung des steuerlichen Missbrauchs gem § 22 BAO durch das Jahressteuergesetz 2018 (2019).

Peinsipp, N.: Die Auskunftspflicht gem. § 143 BAO (2019).

Pölzleithner, P.: Repatriierungs- und Quellensteuern – ein internationaler Vergleich (2018).

Postlmayr, K.: Die Querfinanzierung mit verdecktem Eigenkapital zwischen Schwestergesellschaften (2018).

Ruland, P.: Anforderungen an ein internes Kontrollsystem im Bereich Steuern im internationalen Vergleich (2018).

Satzinger, R.: Die steuerrechtliche Behandlung von Cross-Border Leasingverhältnissen im DBA-Recht (2019).

Smejkal, D.: Das Prinzip der „funktionalen Zurechnung von Wirtschaftsgütern zu ausländischen Betriebsstätten“ vs. das Konzept der „digitalen Betriebsstätte“ – evolutive Entwicklung oder Systemrevolution? (2018).

Fireside Chats

Exclusively for our master's students we regularly organize fireside chats with our partner firms. Here, practical applications and current issues in tax law are presented and discussed in cooperation with the tax consultants and auditors of the firms. We have organized the following events:

- › Kick-off session for the Master's Program in Taxes and Accounting, sponsored by **KPMG**

DOCTORAL STUDIES

General PhD Program at WU

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, with a special focus on fundamentals of methods and scientific theory.

Structured Program: Doctoral Program in International Business Taxation

The Doctoral Program in International Business Taxation (DIBT) is financed to a large extent by the Austrian Science Fund (FWF) and it took on its program in October 2011. In fall 2014, it was subject to an interim evaluation by the FWF. Based on the positive evaluation of recent research and teaching, financing of the DIBT has been extended for another funding period (six years).

The DIBT provides qualified students from any country high quality, interdisciplinary, scientific training in the field of international business taxation. The training essentially takes place across the three core disciplines dealing with taxes:

- › tax law: Prof. Lang, Prof. Schuch, Prof. Staringer, and Prof. Pistone (all WU);
- › tax management: Prof. Eberhartinger (WU) and Prof. Sureth-Sloane (WU and University of Paderborn); and
- › economics: Prof. Zagler and Prof. Sausgruber (both WU), Prof. Weichenrieder (University of Frankfurt), and Prof. Wagener (University of Hannover).

In addition, tax psychology is prominently represented by Prof. Kirchler (University of Vienna).

By combining these core subjects with the areas of tax history, political science, tax ethics, organizational and decision management, and methodology, a holistic education in taxation is offered.

Supervised Dissertations

Prof. Eberhartinger and Prof. Petutschnig are continuously supervising dissertations written as part of the WU general PhD program, as well as part of the structured PhD program (DIBT). From 2018 through 2019, the following dissertations were successfully completed under their supervision or co-supervision:

Leyrer, P.: Die steuerliche Behandlung von Fruchtgenussvereinbarungen (2019)

Luka, K.: Leasing und BEPS – Die Auswirkungen der BEPS Action 4 auf Leasingverhältnisse (2018)

Oßwald, B.: Taxes and Real Effects (2018)

Stasio, A.: Spill Over Effects in International Taxation (2019).

For further information, please visit:
[wu.ac.at/dibt](https://www.wu.ac.at/dibt)
 and
[fwf.ac.at/de/wissenschaft-konkret/im-fokus-doktoratskollegs/w1235](https://www.fwf.ac.at/de/wissenschaft-konkret/im-fokus-doktoratskollegs/w1235)



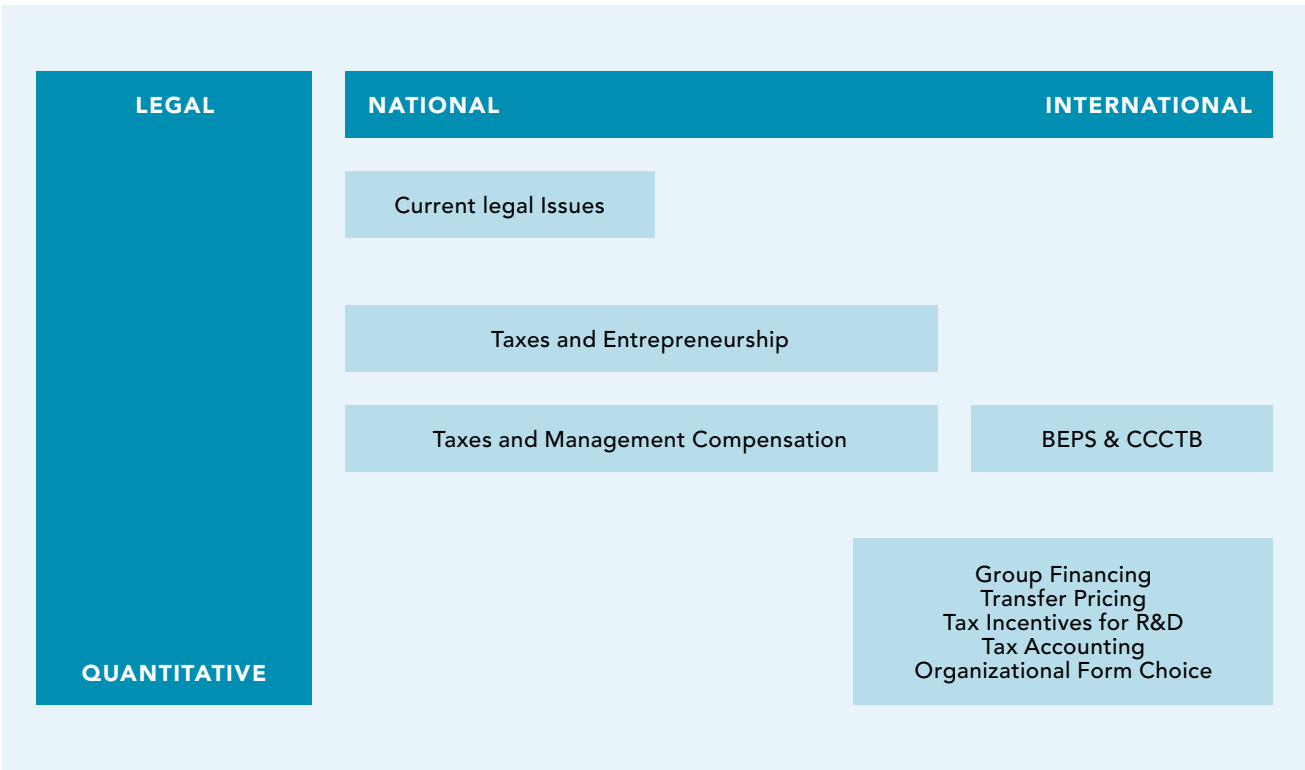
Research

Our research covers a broad range of topics in taxation

RESEARCH OF THE GROUP

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

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



EDITORSHIPS

The annual conference series **Wiener Bilanzrechtstage** has been taking place at WU since 2000 and is cooperatively organized by the Institute of Accounting, the Institute for Austrian and International Tax Law, the Institute for Public and Corporate Law, and the Academy of Auditors (Akademie der Wirtschaftstreuhänder). In 2018, the conference focused on value measures. Findings relevant to science and the field will be made available for a wide audience through contributions to an anthology. Prof. Eberhartinger is a co-editor of the annual anthology, along with other recognized experts from the scientific and practical field.

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

COOPERATIVE UNDERTAKINGS WITH BUSINESS

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

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

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

RESEARCH PROJECTS OF THE FACULTY

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

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

Effects of taxation on multinational corporations

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

Taxes and finance

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

Deferred tax

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

PUBLICATIONS AND PRESENTATIONS

Contributions to Journals

Bertl, R., Eberhartinger, E., & Hirschler, K. (2019). Neue Vorschriften für die Rechnungslegung. *Zeitschrift für Recht und Rechnungswesen*, 1, 15-24.

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

Alexander, D., de Brebisson, H., Circa, C., Eberhartinger, E., Fasiello, R., Grottke, M. & Krasodomska, J. (2018). Philosophy of language and accounting. *Accounting, Auditing, and Accountability Journal*. 31 (7), 1957-1980.

Editorships

Bertl, R., Eberhartinger, E., Egger, A., Hirschler, K., Kalss, S., Lang, M., Nowotny, C., Riegler, C., Rust, A., Schuch, J., & Staringer, C., (Hrsg.) (2019). Wertmaßstäbe. *Wiener Bilanzrechtstage 2018*. Wien: Linde Verlag.

Book Chapters

Eberhartinger, E., Leyrer, P., & Rödler, F. (2019). Prüfungsausschuss, in Bertl, R., Hirschler, K., Aschauer, E. (Hrsg.), *Handbuch Wirtschaftsprüfung*. Wien: Linde Verlag.

Amberger, H., Eberhartinger, E., Eiter, K., & Karglmayer, J. (2019). Zur Vereinbarkeit von Aspekten des IFRS 9 / IFRS 15 mit den Bilanzierungsgrundsätzen im UGB, in: *Institut Österreichischer Wirtschaftsprüfer (Hrsg.), Wirtschaftsprüferjahrbuch 2019*. Wien: Linde Verlag.

Eberhartinger, E., & Knesl, J. (2018). Finanzierung durch hybride Finanzierungsmittel, in: Eberhartinger, E. (Hrsg.), *Handbuch der österreichischen Steuerlehre, Band IV: Investition, Finanzierung und Steuern* (3. Auflage). Wien: LexisNexis.

Eberhartinger, E., & Luka, K. (2018). Finanzierung und Verlustbeteiligung, in: Eberhartinger, E. (Hrsg.), *Handbuch der österreichischen Steuerlehre, Band IV: Investition, Finanzierung und Steuern* (3. Auflage). Wien: LexisNexis.

Contributions to Legal Commentaries

Amberger, H. & Eberhartinger, E. (2019). § 208 UGB, in: Hirschler, K. (Hrsg.), *Bilanzrecht Kommentar – Band I: Einzelabschluss* (2. Auflage). Wien: Linde.

Eberhartinger, E., & Neugeschwandtner, G. (2019). § 227 UGB, in: Hirschler, K. (Hrsg.), *Bilanzrecht Kommentar – Band I: Einzelabschluss* (2. Auflage). Wien: Linde.

Working Paper

Amberger, H., Eberhartinger, E., & Kasper, M. (2018). Tax-Rate Biases in Tax-Planning Decisions: Experimental Evidence. Verfügbar via SSRN: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2727680

Presentations (incl. co-authors)

Pulsar Education Community of Practice Workshop (2018), RECON (2018).

ASSOC.-PROF. DR. MATTHIAS PETUTSCHNIG RESEARCH FOCUS

In his current research projects Prof. Petutschnig focuses on consolidated taxation regimes, the OECD BEPS Action Plan, and capital gains taxation, among other topics.

Corporate Groups

Current research regarding the taxation of corporate groups covers extensively the OECD BEPS Action Plan and its ramifications. Additionally, the research focuses on respective current initiatives of the EU Commission (Anti-Tax-Avoidance-Directive; CCCTB-Directive), primarily on interest deduction rules.

Real Estate Capital Gains Tax

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

Investment Allowances

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

PUBLICATIONS AND PRESENTATIONS

Contributions to Journals

Chroustovsky, S. & Petutschnig, M. (2019) Die Umsetzung des MLI in sterreich, Deutschland der Schweiz und Liechtenstein. *SWI*, 1, 2-12.

Petutschnig, M. & Resenig, K. (2018) Cum/Ex-Geschfte – Steuerskandal auch in sterreich? *StZ*, 23, 693-699.

Petutschnig, M. (2018). Die Auswirkung von § 12 Abs 1 Z 10 KStG auf die Fremdkapital-Quoten sterreichischer Kapitalgesellschaften. *StZ*, 24, 709-718.

Kerbl, G. & Petutschnig, M. (2018). Gewinnermittlung im Immobilieninvestmentfonds. *StZ*, 12, 353-359.

Petutschnig, M. (2018). Symposium “Steuern & Bilanzen” an der WU Wien. *StZ*, 22, 667-669.

Petutschnig, M. (2018). Common Consolidated Corporate Tax Base and Limitation on Benefits Clauses. *British Tax Review*, 1, 68-93.

Editorships

Albiez, S., Petutschnig, M., & Wimpissinger, C. (Hrsg). (2018). Bilanz und Haftung. Verlag sterreich.

Book Chapters

Petutschnig, M. (2019). Bewertungsmethoden im UGB-Jahresabschluss und Mgeblichkeit, in: Bertl et al (Hrsg), Wertmastbe. Wiener Bilanzrechtstage 2018. 51-70. Wien: LindeVerlag.

Petutschnig, M. (2019). Wirtschaftsprfungsgesellschaften, in: Bertl/Hirschler/Aschauer (Hrsg) Handbuch Wirtschaftsprfung, 243-274. Wien: LindeVerlag.

Brightwell, M. & Petutschnig, M. (2018). nderung und Berichtigung des Jahresabschlusses im Unternehmens-, Gesellschafts- und Steuerrecht, in: Albiez / Petutschnig / Wimpissinger (Hrsg), Bilanz und Haftung, 207-235. Wien: Verlag sterreich.

Bornemann, T. & Petutschnig, M. (2018). Vorteilhaftigkeitsvergleich Eigen-/Fremdmittel, in: Eberhartinger E. et al Handbuch der sterreichischen Steuerlehre, Band IV: Investition, Finanzierung und Steuern (3. Auflage), 122-134. Wien: LexisNexis.

Petutschnig, M. & Samuel, D. (2018). Steuern und Innenfinanzierung, in: Eberhartinger E. et al Handbuch der sterreichischen Steuerlehre, Band IV: Investition, Finanzierung und Steuern (3. Auflage), 215-227. Wien: LexisNexis.

Contributions to Legal Commentaries

Hirschler, K., Hltschl E. & Petutschnig, M. (2019) § 198 Abs 9 und Abs 10 UGB Latente Steuern, in Hirschler (Hrsg), Bilanzrecht Kommentar – Band I: Einzelabschluss (2. Auflage), 327-386. Wien: Linde.

Hirschler, K. & Petutschnig, M. (2019). § 198 Abs 5 und Abs 6 UGB Rechnungsabgrenzungsposten, in Hirschler (Hrsg), Bilanzrecht Kommentar – Band I: Einzelabschluss (2. Auflage), 281-292. Wien: Linde.

Hirschler, K. & Petutschnig, M. (2019). § 198 Abs 7 UGB Disagio, in Hirschler (Hrsg), Bilanzrecht Kommentar – Band I: Einzelabschluss (2. Auflage) 292-297. Wien: Linde.

Hirschler, K. & Petutschnig, M. (2019). § 238 UGB Angangangaben fr mittelgroe und groe Gesellschaften, in Hirschler (Hrsg), Bilanzrecht Kommentar – Band I: Einzelabschluss (2. Auflage), 1081-1117. Wien: Linde.

Working Papers

Petutschnig, M. & Resenig, K. (2019) Market reactions of multinationals to the OECD BEPS Action Plan.

Petutschnig, M., Rechbauer, M. & Runger, S. (2019). The Impact of the Interest Barrier Rule of Article 4 EU Anti-Tax-Avoidance Directive – Evidence for a Sample of European Firms

Petutschnig, M. (2018). Touchdown, Sacks and Income Tax – How the Taxman decides who wins the Super Bowl.

Petutschnig, M. (2018). Paying Taxes makes you happy!

Mittelbach-Hrmanseder, S. & Petutschnig, M. (2018). Is there a Lock-In Effect on Real Estate Markets?

Petutschnig, M., & Runger, S. (2018). Economic Effects of the Introduction of an Allowance for Equity Increases.

Presentations

European Accounting Association Annual Meeting 2018, American Accounting Association Annual Meeting 2018, Canadian Academic Accounting Association Annual Meeting 2018, Texas-Waterloo Tax Research Conference 2018.

HARALD AMBERGER, PH.D.

RESEARCH FOCUS

Repatriation Taxes and Investment Efficiency

This study is a joint project with David Samuel and Kevin Markle and examines the effect of repatriation taxes on the investment decisions made by foreign subsidiaries of multinational corporations (MNCs). We find that a foreign subsidiary’s investments are less economically optimal when its parent faces repatriation taxes on its earnings. This negative effect of repatriation taxes on investment efficiency is weaker when the parent monitors the subsidiary more closely and when the parent has a stronger need for the subsidiary’s earnings to be repatriated, which is in line with agency conflicts between a parent’s central management and the foreign subsidiary’s management driving the observed inefficiency. Our results suggest that repatriation taxes reinforce agency conflicts within MNCs, leading to economically less efficient investment decisions at the subsidiary level.

Determinants and Consequences of Organizational Form Choices

This study is a joint project with Saskia Kohlhasse. We examine the effect of international taxation on the organizational form a multinational selects for a newly established foreign affiliate. We find that international taxation has a sizeable effect on the choice between a corporate subsidiary and a non-corporate flow-through. In addition, we find that a multinational establishing a new affiliate as a flow-through because of a tax benefit incurs costs through lower investment in that affiliate and a more complex group structure. Taken together, our results provide evidence on how tax rules shape group structures of multinationals and suggest that an asymmetric taxation of organizational forms has economic consequences.

Tax Risk and Dividend Payouts

In this project, I examine the effect of tax risk on a firm's dividend payouts. I find that firms with greater tax risk exhibit a lower probability of dividend payouts. The effect of tax risk is stronger in the presence of debt constraints and weaker for firms that distribute dividends to alleviate agency conflicts. Furthermore, I find a negative effect of tax risk on dividend levels, which is moderated by the costs of dividend reductions. Taken together, my findings document a real effect of tax risk and contribute to the understanding of interactions between risky tax strategies and a firm's financial ecosystem.

Tax-Related Information and Tax-Planning Decisions

In this joint project with Eva Eberhartinger und Matthias Kasper, we conduct a series of four laboratory experiments with 223 students and 62 tax professionals and find that individuals apply heuristics based on the salience of statutory tax rates when facing time pressure in an intra-group cross-border financing decision. This stirs decision makers to underestimate the effects of tax-base changes and causes economically suboptimal decisions.

We find that tax-planning behavior is unaffected by participants' level of experience. In fact, students and highly experienced tax professionals are similarly prone to decision bias. In line with the theory of rational inattention, an increasing tax-burden difference between two tax-planning strategies weakly mitigates the use of heuristics. Taken together, our findings suggest that tax-information salience drives tax-planning decisions.

PUBLICATIONS AND PRESENTATIONS

Contributions to Journals

Amberger, H. & Eberhartinger, E. (2018). Bilanzielle Behandlung von Umsatzerlösen aus Verträgen mit mehreren Teilleistungen nach dem UGB. *RWZ* 2018/6, 218-221.

Book Chapters

Amberger, H., Eberhartinger, E., Eiter, K. & Karglmayer, J. (2019). Zur Vereinbarkeit von Aspekten des IFRS 9 / IFRS 15 mit den Bilanzierungsgrundsätzen im UGB. In: *Wirtschaftsprüferjahrbuch 2019*, Hrsg. Institut Österreichischer Wirtschaftsprüfer, 181-214.

Working Paper

Amberger, H. (2019). Tax Risk and Dividend Payouts. Verfügbar via SSRN: <http://ssrn.com/abstract=2945877>

Amberger, H., & Kohlhase, S. (2018). The Effect of International Taxation on Group Structures of Multinationals. Verfügbar via SSRN: <http://ssrn.com/abstract=2929347>

Amberger, H., Eberhartinger, E., & Kasper, M. (2018). Tax-Rate Biases in Tax-Planning Decisions: Experimental Evidence. Verfügbar via SSRN: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2727680

Amberger, H., Markle, K., & Samuel, D. (2019). Repatriation Taxes, Internal Agency Conflicts, and Subsidiary-level Investment Efficiency. Verfügbar via SSRN: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3138823

Amberger, H., Estebanez, C., & Rünger, S. (2018). The Effect of Taxation on Intermediate Subsidiary Location.

Presentations

8th Conference on Current Research in Taxation (2018), Tax Accounting Research Conference in Austin (2018), VHB Frühjahrstagung (2019), RECON Konferenz (2019)

PAUL BREZINA, MSC (WU)

RESEARCH FOCUS

Digital transformation is the buzz word of our time which affects every area of life. Even tax law and corporate law are more and more affected. In his research, Paul Brezina is looking into questions around digitalisation and tax/corporate law but also tax administration. So far, his focus lies on crypto currencies and tokens and how they should be treated in accounting and tax law.

Contributions to Journals

Leyrer, P., Brezina, P. & Kampitsch, A. (2019). Zuwendung einer Beteiligung an eine Privatstiftung unter Vorbehalt des Fruchtgenusses in Ertrag- und Stiftungseinkommensteuer. *Die Privatstiftung (PSR)*, 1, 28-36.

Brezina, P. (2018). Der Utility-Token als (vermeintlicher) Gutschein. *Steuer- und Wirtschaftskartei (SWK)*, 28, 1258-1265.

Presentations

RECON 2019: Blockchain und Kryptowährungen im Jahresabschluss

MICHAEL BRIGHTWELL, MSC (WU)

RESEARCH FOCUS

Mr. Brightwell's research focuses on Austrian and international corporate taxation where he especially concentrates on start-up-companies. This kind of companies face special challenges on raising capital and cannot pay high salaries for their employees. However, start-up-companies identified innovative salary systems such as phantom-share- or work-for-equity-agreements. Furthermore, start-up-companies found innovative ways of raising funds such as business-angel- and crowdfunding-concepts, or the Austrian Mittelstandsfinanzierungsgesellschaft. The thesis and the research of Mr. Brightwell focuses on the tax treatment of these innovative systems in Austria and on the tax effects of different participation structures of start-ups. Additionally, he will also search for start-up and start-up-investor tax incentives in other European countries, which could improve the conditions for start-ups in their initial phase.

PUBLICATIONS AND PRESENTATIONS

Contributions to Journals

Brightwell, M., & Gewessler, K. (2018). Die steuerliche (Nicht-) Vorteilhaftigkeit der Belegschaftsbeteiligungsgesellschaft NEU: Cui bono? *ÖStZ* (15/16), 457-467.

STEFANIE CHROUSTOVSKY, LL.B. (WU)

RESEARCH FOCUS

Ms. Chroustovsky's research focuses on national and international taxation, e.g. the interest barrier in Austria as well as the implementation of the Multilateral Instrument in Austria.

PUBLICATIONS AND PRESENTATIONS

Contributions to Journals

Chroustovsky, S. & Petutschnig, M. (2019). Die Umsetzung des MLI in Österreich, Deutschland, der Schweiz und Liechtenstein. *SWI*, 1, 2-12.



NADIA GENEST, LL.M. RESEARCH FOCUS

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

JAN KNESL, MSC (WU) RESEARCH FOCUS

In light of the recent tax base erosion and profit shifting (BEPS) issues, the OECD has developed a best-practice approach to tackling international tax avoidance strategies involving interest and other financial payments. In the best-practice approach, particular attention has been dedicated to financial institutions which, considering their specific features, might be excepted from the general scope of this approach. Nonetheless, based on the premise of base erosion and profit shifting, financial institutions should be subject to targeted rules. The thesis by Mr. Knesl identifies the risks posed by financial institutions and analyzes the application of the proposed rules to banks.

PUBLICATIONS AND PRESENTATIONS Contributions to Journals

Knesl, J., Knesl, P. & Zwick, M. (in print). Einbringung – Einschränkung des Besteuerungsrechts an den Gegenleistungsanteilen. BFG Journal

Knesl, J. & Luka, K. (2019). Umsetzung der Zinsschranke nach Art 4 ATAD in den EU-Mitgliedstaaten. ÖStZ, 4, 90-95.

Knesl, J., Knesl, P. & Zwick, M. (2019). Verdeckte Ausschüttung und konkludenter Vorteilsausgleich. BFG Journal, 2, 47-50.

Knesl, J., Knesl, P. & Zwick, M. (2019). VwGH zum objektbezogenen Übergang von Verlusten bei (Ab-)Spaltung. BFG Journal, 1, 22-26.

Knesl, J., Knesl, P. & Zwick, M. (2018). Zum Begriff der „Forderung mit Gewinnbeteiligung“ nach Art 11 Abs 2 DBA Deutschland. BFG Journal, 11, 421-425.

Knesl, J., Knesl, P. & Zwick, M. (2018). Kapitalerhöhung aus Gesellschaftsmitteln und nicht einbezahlte Stammeinlagen. BFG Journal, 10, 369-371.

Knesl, J., Knesl, P. & Zwick, M. (2018). Entscheidung über einen Antrag auf KESt-Rückerstattung durch eine unzuständige Behörde. BFG Journal, 7-8, 302-304.

Book Chapters

Eberhartinger, E. & Knesl, J. (2018). Finanzierung durch hybride Finanzierungsmittel. in: Eberhartinger E. et al, Handbuch der österreichischen Steuerlehre, Band IV: Investition, Finanzierung und Steuern (3. Auflage), 91-122. Wien: LexisNexis.

PATRICK LEYRER, MSC (WU) RESEARCH FOCUS

The research activities of Patrick Leyrer, MSc (WU) concentrate on the national taxation treatments of the usufruct. There are many open questions concerning that topic. Especially in the field of the allocation to the economic ownership of the usufruct for example there are still outstanding issues. Due to insufficient adequate, statutory regulations, it is unavoidable to refer to the current literature as well as on expert opinions. This leads to an enormous legal insecurity. The consequence could be that the fact influences or even inhibits potential business decisions.

Therefore the objective of his doctoral thesis is to systematically process the taxation treatment of the usufruct. Existing loopholes should be pointed out and possible solutions should be found. Furthermore these loopholes should be demonstrated through the analysis of real issues; another point is to analyze and compare all of the different variants of the usufruct.

PUBLICATIONS AND PRESENTATIONS Contributions to Journals

Leyrer, P. & Resenig, K. (2019). Einvernehmliche Rückabwicklung des Kaufvertrags als rückwirkendes Ereignis? BFG Journal, 12, 38-40.

Leyrer, P. & Stückler, K. (2019). Entgeltliche Überlassung geringwertiger Wirtschaftsgüter im Rahmen eines Gesamtleistungspakets. BFG Journal, 4, 155-159.

Leyrer, P. & Luka, K. (2019). Renditezinssatz bei fehlendem Mietenmarkt. Steuer- und Wirtschaftskartei (SWK), 3, 100-105.

Leyrer, P. & Resenig, K. (2019). Vorbehaltene Nutzungsrechte mindern als außergewöhnliche Verhältnisse iSd § 26 Abs 3 GGG die Bemessungsgrundlage für die Grundbuchseintragungsgebühr. Anwaltsblatt, 2, 80-82.

Leyrer, P., Brezina, P. & Kampitsch, A. (2019). Zuwendung einer Beteiligung an eine Privatstiftung unter Vorbehalt des Fruchtgenusses in Ertrag- und Stiftungseinkommenssteuer. Die Privatstiftung (PSR), 1, 28-36.

Leyrer, P. (2018). Ablöse eines Wohnungsgebrauchsrechts iZm der entgeltlichen Übertragung einer Liegenschaft. BFG Journal, 7-8, 294-298.

Leyrer, P. & Resenig, K. (2018). Begünstigte Mahlzeiten außerhalb des Betriebs als steuerfreier Vorteil? BFG Journal, 6, 228-231.

Frank, S. & Leyrer, P. (2018). Entgeltliche Liegenschaftsübertragung und nachträgliche Wohnrechtsablöse. Steuer- und Wirtschaftskartei (SWK), 25, 1121-1126.

Leyrer, P. & Resenig, K. (2018). Entgeltlicher Verzicht auf ein Wohnungsgebrauchsrecht ist steuerpflichtig nach § 29 Z 3 EStG. BFG Journal, 9, 334-337.

Leyrer, P. & Prodinger, C. (2018). EStR-Wartungserlass iZm Fruchtgenussrechten an außerbetrieblichen Liegenschaften. Steuer- und Wirtschaftskartei (SWK), 31, 1362-1369.

Leyrer, P. & Resenig, K. (2018). Umsatzsteuergutschriften erhöhen bei Ausüben der Regelbesteuerungsoption die Betriebseinnahmen. Steuer- und Wirtschaftskartei (SWK), 33, 1453-1458.

Leyrer, P. & Resenig, K. (2018). Veräußerung einer Liegenschaft an nahe Angehörige – gemischte Schenkung oder entgeltliches Rechtsgeschäft? BFG Journal, 7-8, 294.
Frank, S. & Leyrer, P. (2018). Veräußerung fruchtgenussbelasteter Privatimmobilien (Teil 1): typische Fruchtgenussvereinbarung. ÖStZ, 17, 505-510.

Frank, S. & Leyrer, P. (2018). Veräußerung fruchtgenussbelasteter Privatimmobilien (Teil 2): atypische Fruchtgenussvereinbarung. ÖStZ, 18, 533-540.

Leyrer, P. & Resenig, K. (2018). Zwingender Ansatz der Umsatzsteuergutschriften bei Ausübung der umsatzsteuerlichen Regelbesteuerung. BFG Journal, 12, 477-479.

Book Chapters

Leyrer, P., Berger, M. & Baumgartner, V. (2019). Die Vermietung von Luxusimmobilien - ein Dauerbrenner in der Beraterpraxis, in: Hirschler/Kanduth-Kristen/Zinnöcker (Hrsg), SWK-Spezial – Einkommensteuer 2019, 151-161. Wien: Linde.

Leyrer, P. & Kampitsch, A. (2019). Fruchtgenussgestaltungen an Immobilien im außerbetrieblichen Bereich. in: Hirschler/Kanduth-Kristen/Zinnöcker (Hrsg), SWK-Spezial – Einkommensteuer 2019, 37-52. Wien: Linde.

Eberhartinger, E., Leyrer, P. & Rödler, F. (2019). Prüfungsausschuss. in: Bertl/Hirschler/Aschauer (Hrsg), Handbuch Wirtschaftsprüfung, 715-742. Wien: Linde.

MARTIN NEUMAYER, BSC (WU)

successfully completed his bachelor's degree in business, economics and social sciences at WU in July 2018, and is currently in his master's degree in finance and accounting at WU. He has been working as e-Assistant in the Tax Management Group since January 2019. His range of responsibilities include the development of eLearning materials and the handling with Learn@WU. In addition, he contributes to the support of the Financial Reporting & Analysis course.

DR. STEPHANIE NOVOSEL
RESEARCH FOCUS

In her dissertation project, Dr. Novosel deals with the taxation of partnerships in Austria and Germany, as well as the international aspects of partnership taxation. As part of the business formation, entrepreneurs must decide on the legal form through which their business should be carried out. This can be a very complex question, as many criteria must be considered. This research project focuses on establishing a model that allows the consideration of taxation standards in an international context. The project thus deals with the question as to the optimal legal form of a German partnership for its operating business in Austria, and provides a comprehensive model that allows recommendations as to the optimal legal form (as regards the overall taxation) to be offered in a specific case.

In her further research work, she focuses on current issues in connection with business taxation and the effects of changes in tax law on the taxation of businesses.

PUBLICATIONS AND PRESENTATIONS**Contributions to Journals**

Novosel S. (2019). Steuerliche Behandlung von Gewinnen eines (Turnier-) Pokerspielers in Österreich, Deutschland und der Schweiz. Causa Sport. Heft 1.

Novosel S. & Rindler R. (2019). Internationales: EuGH zur Rückerstattung einbehaltener KEST bei Dividenden (an ausländischen Holdings), in Hirschler/Kanduth-Kristen/Zinnöcker (Hrsg.) SWK Spezial 2019, 83-102.

Novosel, S. & Patloch-Kofler, A. (2018). Steuerliche Behandlung von Gewinnen eines (Turnier-) Pokerspielers. Steuer- und Wirtschaftskartei (SWK), 10, 491-498.

Novosel S. (2018). Steuerliche Behandlung bei Erwerb und Ausgabe eigener Aktien. Steuer- und Wirtschaftskartei (SWK), 16, 728-735.

Eiter K. & Novosel S. (2018) Der neue Wesentlichkeitsgrundsatz im UGB. Der Jahresabschluss (DJA), 18-21.

Contributions to Legal Commentaries

Novosel S. (2018). Kommentierung zu § 9 Abs. 2 KStG Gruppenmitglied in Huber/Rindler/Widinski/Zinnöcker (Hrsg.) Gruppenbesteuerung – Der Kommentar der Praktiker².

Novosel S. (2018). Kommentierung zu § 9 Abs. 3 KStG Gruppenträger in Huber/Rindler/Widinski/Zinnöcker (Hrsg.) Gruppenbesteuerung – Der Kommentar der Praktiker².

DR. ALEXANDRA PATLOCH-KOFLER
RESEARCH FOCUS

In Austria, a new provision regarding the deductibility of remuneration was implemented in 2016. 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 to Journals**

Petrikovics, F. & Patloch-Kofler, A. (2019). Immobilien-ertragsteuer bei Betriebsaufgabe durch die Erben. Immo aktuell, 1, 5-7.

Petrikovics, F. & Patloch-Kofler, A. (2019). Immobilien-ertragsteuer bei Verkauf eines Superädifikates. Immo aktuell, 2, 51-53.

Patloch-Kofler, A. & Petrikovics, F. (2019). Keine Hauptwohnsitzbefreiung für Diplomaten. ÖStZ, 1-2, 19-21.

Patloch-Kofler, A. & Petrikovics, F. (2019). Polizeiliche Meldung für Hauptwohnsitzbefreiung nicht zwingend erforderlich. SWK, 3, 95-96.

Cupal, A. & Patloch-Kofler, A. (2018). Die DSGVO und die Aufdeckung planwidriger Lücken in der BAO. RWZ, 11, 364-369.

Cupal, A., Haselsteiner, K. & Patloch-Kofler, A. (2018). Die ertragsteuerliche Behandlung von Abwehrkosten. ÖStZ, 7, 189-194.

Patloch-Kofler, A. & Petrikovics, F. (2018). Erkenntnisse iZm der Befristung der Hauptwohnsitzbefreiung und ihre Relevanz für Parteienvertreter. NZ, 7, 250-253.

Patloch-Kofler, A. & Petrikovics, F. (2018). Hauptwohnsitzbefreiung und berufliche Abwesenheit. SWK, 26, 1169-1172.

Patloch-Kofler, A. & Petrikovics, F. (2018). Liberale VwGH-Erkenntnisse zur Hauptwohnsitzbefreiung. ÖStZ, 8, 219-221.

Patloch-Kofler, A. & Petrikovics, F. (2018). Neues VwGH-Erkenntnis zu Mieterzeiten bei der Hauptwohnsitzbefreiung. ecolex, 4, 369-371.

Novosel, S. & Patloch-Kofler, A. (2018). Steuerliche Behandlung von Gewinnen eines (Turnier-) Pokerspielers. SWK, 10, 491-498.

Haselsteiner, K. & Patloch-Kofler, A. (2018). VwGH-Erkenntnis zu Abzugsfähigkeit und Vorsteuerabzug von Strafverteidigungskosten. ÖStZ, 15-16, 468-469.

Patloch-Kofler, A. & Petrikovics, F. (2018). Wie flexibel ist die Frist für die Hauptwohnsitzbefreiung? SWK, 7, 345-349.

Patloch-Kofler, A. & Petrikovics, F. (2018). Zur Vergebühung von Bestandsverträgen von Geschäftsräumen. immoex, 11, 342-344.

Book Chapters

Sonntag, M. & Patloch-Kofler, A. (2019). Die Deregulierungsoffensive der Bundesregierung, in: IWP (Hrsg) Wirtschaftsprüfer-Jahrbuch 2019, 3-11. Wien: LindeVerlag.

Bergmann, S., Patloch-Kofler, A. & Wiedermann, K. (2018). Aktuelle Themen zum (Bilanz-)Steuerrecht, in: IWP (Hrsg) Wirtschaftsprüfer-Jahrbuch 2018, 175-192. Wien: LindeVerlag.

KRISTIN RESENIQ, LL.M. (WU)
RESEARCH FOCUS

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

PUBLICATIONS AND PRESENTATIONS**Contributions to Journals**

Leyrer, P. & Resenig, K. (2019). Einvernehmliche Rückabwicklung des Kaufvertrags als rückwirkendes Ereignis? BFG Journal, 1, 38-40.

Leyrer, P. & Resenig, K. (2019). Vorbehaltene Nutzungsrechte mindern als außergewöhnliche Verhältnisse iSd § 26 Abs 3 GGG die Bemessungsgrundlage für die Grundbuchseintragungsgebühr. Anwaltsblatt, 2, 80-82.

Leyrer, P. & Resenig, K. (2018). Begünstigte Mahlzeiten außerhalb des Betriebs als steuerfreier Vorteil? BFG Journal, 6, 228-231.

Petutschnig, M. & Resenig, K. (2018). Cum/Ex-Geschäfte – Steuerskandal auch in Österreich? *ÖStZ*, 23, 693-699.

Leyrer, P. & Resenig, K. (2018). Entgeltlicher Verzicht auf ein Wohnungsgebrauchsrecht ist steuerpflichtig nach § 29 Z 3 EStG. *BFG Journal*, 9, 334-337.

Leyrer, P. & Resenig, K. (2018). Umsatzsteuergutschriften erhöhen bei Ausüben der Regelbesteuerungsoption die Betriebseinnahmen. *SWK*, 33, 1453-1458.

Leyrer, P. & Resenig, K. (2018). Veräußerung einer Liegenschaft an nahe Angehörige – gemischte Schenkung oder entgeltliches Rechtsgeschäft? *BFG Journal*, 7-8, 294

Leyrer, P. & Resenig, K. (2018). Zwingender Ansatz der Umsatzsteuergutschriften bei Ausübung der umsatzsteuerlichen Regelbesteuerung. *BFG Journal*, 12, 477-479.

RAFFAEL SPEITMANN, MSC (WU) **RESEARCH FOCUS**

In view of the sharp increase in the regulation of the financial sector in response to the financial crisis of 2007/08, tax aspects have also become a regulatory focus in recent years. For example, Directive 2013/36 / EU requires multinational financial institutions with activities in the EU to disclose certain financial figures at country level, with the aim of providing greater tax transparency ("Country-by-Country Reporting"). One part of Mr. Speitmann's dissertation therefore deals empirically with the question of which economic consequences are directly and indirectly related to tax disclosure requirements.

PUBLICATIONS AND PRESENTATIONS

Presentations

9th EIASM Conference on Current Research in Taxation, 15. Arqus Tagung

DR. STEFAN WEINHANDL **RESEARCH FOCUS**

The Federal Tax Code (Bundesabgabenordnung, BAO) 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 rules regarding legal protection. The latter is of particular importance for every taxpayer, as its rules represent the only possibility to challenge tax assessment notices. Therefore, the question arises as to how effective those legal protection rules are, and whether procedural provisions have an influence on the outcome of decisions concerning substantive tax law. Empirical legal analyses of the decisions of the UFS (Independent Finance Senate) and BFG (Federal Finance Court), 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. In addition, he addresses current issues in the field of income and corporation tax.

PUBLICATIONS AND PRESENTATIONS

Contributions to Journals

Weinhandl, S. (2019). Die Berechnung der Luxustangente von Elektroautos. *SWK* 10/2019, 501.

YUCHEN WU **RESEARCH FOCUS**

In the context of globalization and the increasing tax complexity, the behavior change of the tax authority may have influence on tax behavior of MNEs. Yuchen will focus on the recent development on tax compliance programs and analyze the effect on MNEs. More specifically, whether a specific regulatory environment fosters certain tax strategies, and whether taxpayers seek tax certainty and reputational gain. This study will have policy implications on how to change firms' behaviors.



Events

We regularly host (international) events and researchers at WU

DOCTORAL RESEARCH SEMINAR

In November 2018, the "4th Vienna Doctoral Consortium in Taxation" was held and PhD students and professors from various international universities were invited to the WU campus. For two days, young scholars presented and discussed their research projects.

WORKSHOP

In the summer term 2019 Prof. Pete Lisowsky (Boston University, USA) offered a workshop at WU on "Tax Policy and Competition".

SYMPOSIUM "STEUERN & BILANZEN"

In September 2018 our group together with the Accounting, Taxation and Auditing Group organized the first Symposium "Steuern & Bilanzen". The first presenter was Dr. Stefan Weber (Daimler AG) who gave a speech on digital business models in the automobile Industry and their challenges for taxation. The second speech was given by Dr. Katharina Luka who presented aspects of her dissertation focusing on BEPS Action 4 and its ramifications on Leasing contracts. Dr. Karl Stückler talked about retroactive amendments and corrections to financial statements and tax returns. The symposium concluded with a discussion of IAS 8.30 and IAS 8.31 regarding the disclosure of additional information in the notes subsequent to a change in accounting practices given by Verena Nitschinger, MSc and Elisabeth Renner, MSc.

The Symposium was very successful and we are happy to announce the second symposium to be held on September 6th 2019.

ACCOUNTING RESEARCH SEMINAR

Our institute regularly invites researchers from around the world to present their research at WU. Last year, many distinguished researchers accepted our invitations and presented at WU. We were extremely pleased to host Giovanna Michelon (University of Exeter), Jacco Wielhouwer (VU Amsterdam), Roland Königsgruber, (SKEMA Business School, Paris), Sonja Rego (Indiana University), Michael Ebert (Universität Paderborn), Daniela Senkl (University of Guelph), Pete Lisowsky (Boston University), Sabine Urnik (Universität Salzburg), Lisa de Simone (Stanford University) und Hui Chen (Universität Zürich).

FIRE SIDE CHAT

"Taxation of digital business models – Quo vadis?"

The Fire Side Chat at TPA on December 3rd 2018 was dedicated to the taxation of digital business models and the related challenges, risks and chances. After some introductory remarks by Prof. Eberhartinger Mag. Iris Burgstaller (Partner at TPA) discussed some hot topics with our master students.





Information and contact

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Bus: 82A, "Südportalstraße" stop