

Academic Report 2019-2020

Business Taxation Group

Institute for Accounting & Auditing



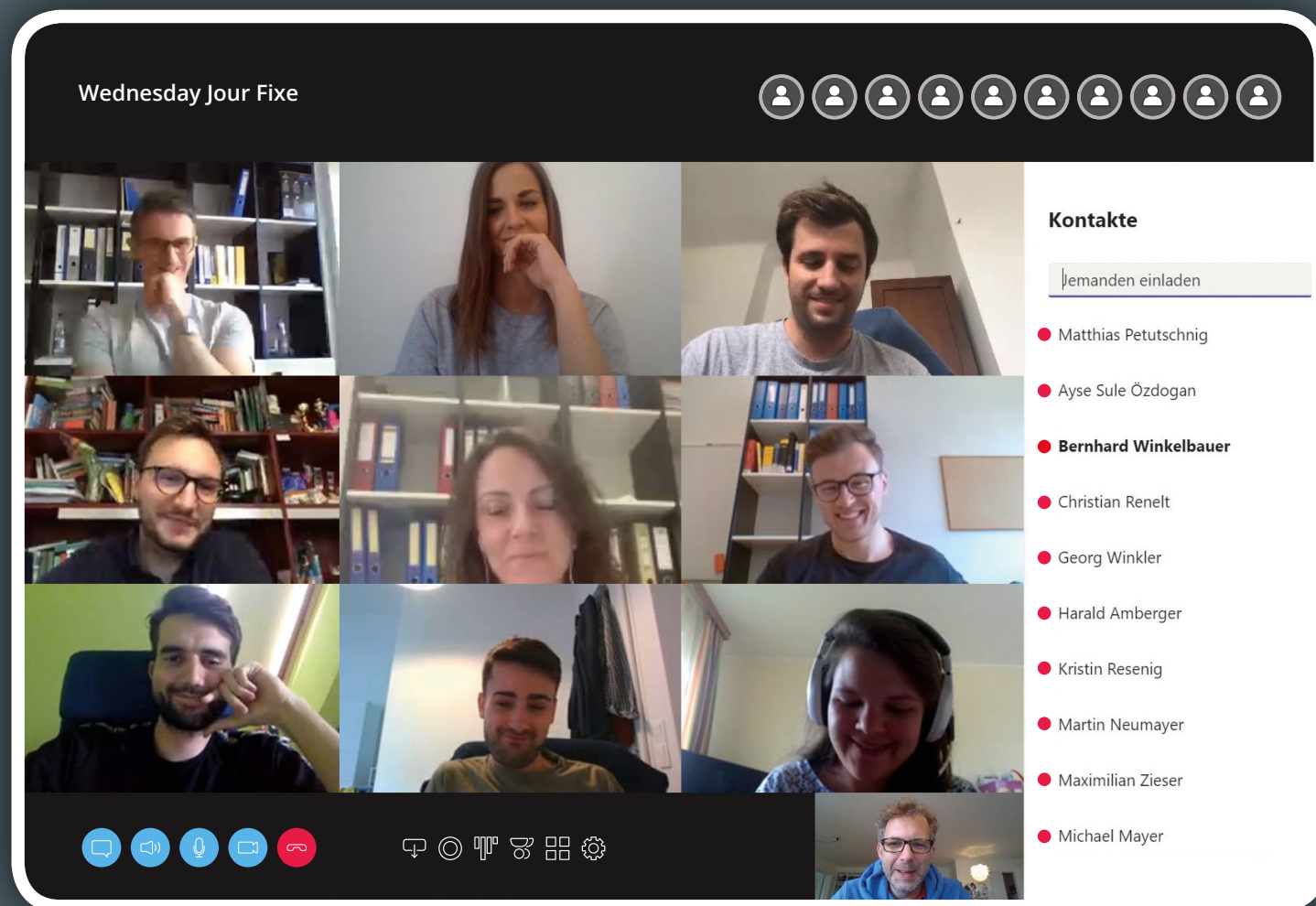


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Introducing the Group

This is who we are.

This report includes an overview of our group's activities in the 2019/20 academic year, and is written for the benefit of both colleagues and students, as well as those who work in related fields in the private and public sectors. We briefly introduce the staff and research areas of the Business Taxation Group of WU, chaired by Prof. Dr. Eva Eberhartinger, part of the Institute for Accounting and Auditing at Vienna University of Economics and Business. Aside from Business Taxation, the Institute for Accounting and Auditing also includes the Financial Accounting and Auditing Group (Prof. Dr. Romuald Bertl), the Management Accounting and Control Group (Prof. Dr. Christian Riegler), the Accounting, Taxation and Auditing Group (Prof. Dr. Klaus Hirschler), and the International Accounting Group (Prof. Dr. Zoltan Novotny-Farkas).

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

The Business Taxation Group, together with other departments and institutes of WU, 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, which was positively reviewed by a commission of experts in autumn 2019 and further financing by the Austrian Science Fund (FWF) was secured.

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

The 2020 summer term was a very special one due to the Covid 19 pandemic. Since the middle of March 2020, the entire teaching and supervision of the students (in particular bachelor and master thesis supervision) was conducted online. Despite the exceptional circumstances, we were able to maintain research and teaching operations in distance mode, thus enabling the students to have as "normal" an academic year as possible. Our employees were also at the home office. There, however, they were highly active: a number of publications were completed and work on current research projects and dissertations continued.

We would also like to congratulate Dr. Michael Brightwell, David Samuel, Ph.D. and Dr. Jan Knesl for graduating from their doctoral programs as well as Harald Amberger Ph.D. and David Samuel Ph.D. whose paper "Repatriation Taxes, Internal Agency Conflicts, and Subsidiary-level Investment Efficiency" was accepted for publication in the Top-Journal The Accounting Review.

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

FACULTY (AS OF JUNE 2020)

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



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

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



ASSOC. PROF. DR. MATTHIAS PETUTSCHNIG, StB

is an Associate Professor at the Business Taxation Group (since January 2013). Before that, he was with a large Austrian accounting and tax consulting firm. He holds a Magister diploma in Economics and Law and a doctorate in Social and Economic Sciences both from WU. His dissertation, dealing with the allocation of tax liabilities among corporate group entities under the EU's Common Consolidated Corporate Tax Base proposal, was awarded by the Austrian Theodor Körner Fonds and the German Chamber of Tax Consultants in 2011. In his current research projects Prof. Petutschnig focuses on consolidated taxation regimes, the OECD BEPS Action Plan, Capital Gains Taxation, etc. He held visiting positions at the University of Leipzig, Singapore Management University and North Carolina State University.



HARALD AMBERGER, PH.D.

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



SYLVIA AUER, MSc (WU)

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



PAUL BREZINA, MSc (WU), StB

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



DR. MICHAEL BRIGHTWELL, MSc (WU), StB

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.



NADIA GENEST, LL.M.

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



DR. JAN KNESEL, MSc (WU)

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



DR. PATRICK LEYRER, MSc (WU), StB

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



MICHAEL MAYER, MSc (WU)

successfully completed his master's degree in Taxation and Accounting in September 2019. Since September 2019 he is working as a third party funded research and teaching associate at the Business Taxation Group and as an aspirant to become a tax consultant at BDO.



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 student assistant in the Business Taxation Group since January 2019. His range of responsibilities include supportive and assistive work in research and teaching, especially the development of eLearning materials and the handling with Learn@WU. In addition, he contributes to the support of the Financial Reporting & Analysis course.



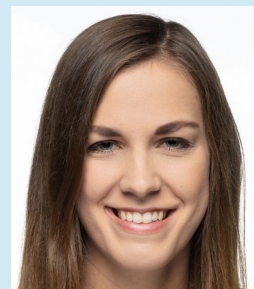
AYSE SULE OZDOGAN, MIA, MSc

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



CHRISTIAN RENELT, BSc (WU)

has been working as a Research and Teaching Assistant at the Business Taxation Group since September 2019. In addition, he is entrusted with the task of holding revision courses as part of the specialization program in Accounting and Business Taxation for undergraduate students at WU. He holds a bachelor's degree in Business Administration from WU and is currently enrolled in the master's program in Taxation and Accounting at WU.



KRISTIN RESENIIG, LL.M. (WU)

is working as teaching and research associate at the Business Taxation Group since October 2018 when she graduated from the master's program Business Law. Her doctoral thesis focuses on different aspects of tax avoidance in 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 Business Taxation Group. She is the coordinator of all administrative and organizational issues. Besides being Prof. Eberhartinger's personal assistant, Sabine is responsible for various organizational tasks, such as the group's budget administration, assistance for students, and organizing the group's website and teaching activities.



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, StB
has been working in the Business Taxation Group since September 2013 as a research assistant. He is externally funded by Dr. Weinhandl & Partner Steuerberatungs KG, the tax advisory company. He received his doctorate degree in September 2016 and continued to work as a lecturer at the department.



BERNHARD WINKELBAUER, MSc (WU), LL.M.
successfully completed his master degrees in Taxation and Accounting and in International Tax Law in September 2019. Since September 2019 he is working as a third party funded research and teaching associate at the Business Taxation Group and as an aspirant to become a tax consultant at TPA. As part of his research, he deals with the taxation of investment funds and the steering effect of excise taxes.



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



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



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



MAG. MAXIMILIAN ZIESER
studied Psychology focusing on economic psychology. In 2016, after one year working for the Austrian Ministry of Finance, he started his PhD in the Doctoral Program in International Business Taxation (DIBT) at WU. Since 2019, he is research associate in the Business Taxation Group. In his research, he focuses on behavioral aspects of taxation and studies cooperative approaches to tax collection, such as Cooperative Compliance and Horizontal Monitoring.

GUEST FACULTY AND VISITING RESEARCHERS

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

Stefanie Chroustovsky, LL.M	is a staff member at the Institute for Austrian and International Tax law at WU Vienna.
Dr. Stephanie Novosel, StB	is a tax consultant at BDO Austria.
Dr. Alexandra Patloch-Kofler, StB	is head of the real estate management department at the FH Wiener Neustadt.

Teaching

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

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

Within the newly established, fully English-taught bachelor's program business and economics (BBE) the Business Taxation Group oversees the course Financial Reporting & Analysis. It provides first-year students with basic skills in reporting and analysis of financial statements. Together with the Accounting, Taxation and Auditing Group and the Financial Accounting and Auditing Group the Business Taxation Group will offer a specialisation "Accounting & Taxation" from the winter term 2020/21 onwards.

BACHELOR'S PROGRAM: SPECIALIZATION IN ACCOUNTING AND TAXATION

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

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

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

For further information, please refer to the website:
wu.ac.at/accounting/lehre/sbw-rechnungslegung-und-steuerlehre

CLASSES OFFERED IN MASTER'S PROGRAMS

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

Master's Program in Finance and Accounting

The Business Taxation Group teaches the following courses in the master's program in Finance and Accounting (click on the class to be directed to the university's course register, which contains a detailed description for each class): Accounting and Taxes; Investment, Finance and Taxes; Special Issues of Business Taxation and Choice of Legal Form; the seminar in Applied Taxation; and the master's thesis seminar.

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

Master's Program in Taxation and Accounting

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

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



Supervised Master's Theses

All master's students must submit a master's thesis. Through the master's thesis, students are able to demonstrate their ability to independently delve into relevant topics using appropriate scientific research methods. The following master's theses were supervised by the group and were successfully completed between 2019 and 2020:

Baumgartner, T.: Der steuerliche Missbrauchsbegriff im Wandel der Zeit und Rechtsprechung (anhand der Änderungen des § 22 BAO durch das JStG 2018)

Bonadio, L.: Die Besteuerung der Digitalwirtschaft nach dem Richtlinienvorschlag der EU

Chen, M.: Der Betriebsstättenbegriff des OECD-MA 2017

Dimitrova, S.: Der Mittelpunkt der Lebensinteressen als Tie-Breaker Rule der Zuteilung von Besteuerungsrechte an DBA Staaten: systematische Auswertung der Rechtsprechung der österreichischen und deutschen Rechtsprechung zur Schärfung der Begriffskontur

Frank, V.: Kryptowährungen in Steuer- und Unternehmensrecht – Vom Mining bis zum Burning

Hornung, P.: Abzugsfähigkeit und Nichtabzugsfähigkeit von Finanzierungskosten bei der Anschaffung von Finanzanlagevermögen

Hudelist, R.: Die Hinzurechnungsbesteuerung gem § 10a KStG idF JStG 2018

Jäger, A.: Nutzungsüberlassung von Luxusimmobilien durch juristische Personen an den Gesellschafter/ Begünstigten aus ertragsteuerlicher und umsatzsteuerlicher Sicht

Kellner, F.: Leasing im nationalen Steuerrecht unter Berücksichtigung der Anti-BEPS Richtlinie – eine Analyse der Besteuerung anhand der effektiven Steuerbelastung

Kocher, N.: Zweifelsfragen bei der Absetzung für Abnutzung bei Grundstücken bei betrieblichen und außerbetrieblichen Einkünften

Meiseneder, S.: Die Abgrenzung von Firmenwert und "firmenwertähnlichen Wirtschaftsgütern" insbesondere "marketing intangibles") im Bilanzsteuerrecht (anhand der Rsp zum UGB und Steuerrecht)

Morawski, D.: Die steuerliche Absetzbarkeit von Fremdkapitalzinsen – ein länderübergreifender Vergleich

Nolz, C.: Der Auskunftsbefund gem § 118 BAO

Oymak, G.: Besteuerung der Einkünfte von Fußballern bzw. Sportlern iZm mit Sportgroßveranstaltungen

Popl, F.: Die Einlagenrückzahlung im Steuerrecht anhand des neuen Einlagenrückzahlungs- und Innenfinanzierungserlasses aus November 2017 – Statusaufnahme und Kritik

Schäfer, K.: Die abgeltende Besteuerung von Kapitaleinkünften: Rechtfertigung und Ausgestaltung im internationalen Vergleich

Schiff, F.: eSport, Bitcoin-Mining & Co: Die Einordnung moderner Einkunftsquellen in das österreichische Steuerrecht

Schmidl, M.: Die Besonderheiten in der Bilanzierung und Besteuerung von Krankenhausbetrieben

Schober, L.: Die Mantelkaufbestimmung des § 8 Abs 4 Z 2 KStG im Lichte der aktuellen Rechtsprechung

Schuster, R.: Tax Risk Management – Herausforderungen und Chancen für multinationale Konzerne

Sturmair, D.: § 10a KStG: Eine Analyse der gesetzlichen Bestimmung und deren potenziellen Auswirkung auf die Tochtergesellschaften österreichischer Unternehmen

Trpisovsky, M.: Durchbrechungen und Verlängerungen der abgabenrechtlichen Verjährung (anhand der einschlägigen Normen der BAO sowie der dazu ergangenen Rsp der Höchstgerichte bzw. des BFG)

Wasner, L.: Die ökonomische Wirkung von Repatriierungssteuern – eine Analyse der bestehenden Literatur

Winkelbauer, B.: The Multilateral Instrument – Descriptive Analysis of the Implementation

Winkler, G.: Die Umsetzung von Art 5 ATAD (Entstrickungsbesteuerung) in den EU-Mitgliedstaaten

Zeh, A.: Analyse der Anti Tax Avoidance (ATAD)-Richtlinie und deren Umsetzung in nationales Recht

DOCTORAL STUDIES

Doctoral Program at WU

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

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

Structured Program: Doctoral Program in International Business Taxation

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

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

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

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

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

Supervised Dissertations

Prof. Eberhartinger and Prof. Petutschnig are continuously supervising dissertations written as part of the WU general PhD program, as well as part of the structured PhD program (DIBT). From 2019 through 2020, the following dissertations were successfully completed under their supervision or co-supervision:

Brightwell, M.: Steuerliche Aspekte der Finanzierung von Start-Ups

Samuel, D.: Taxes and Corporate Decision Making

Knesl, J.: Bankspezifische Aspekte der Zinsschranke.

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)

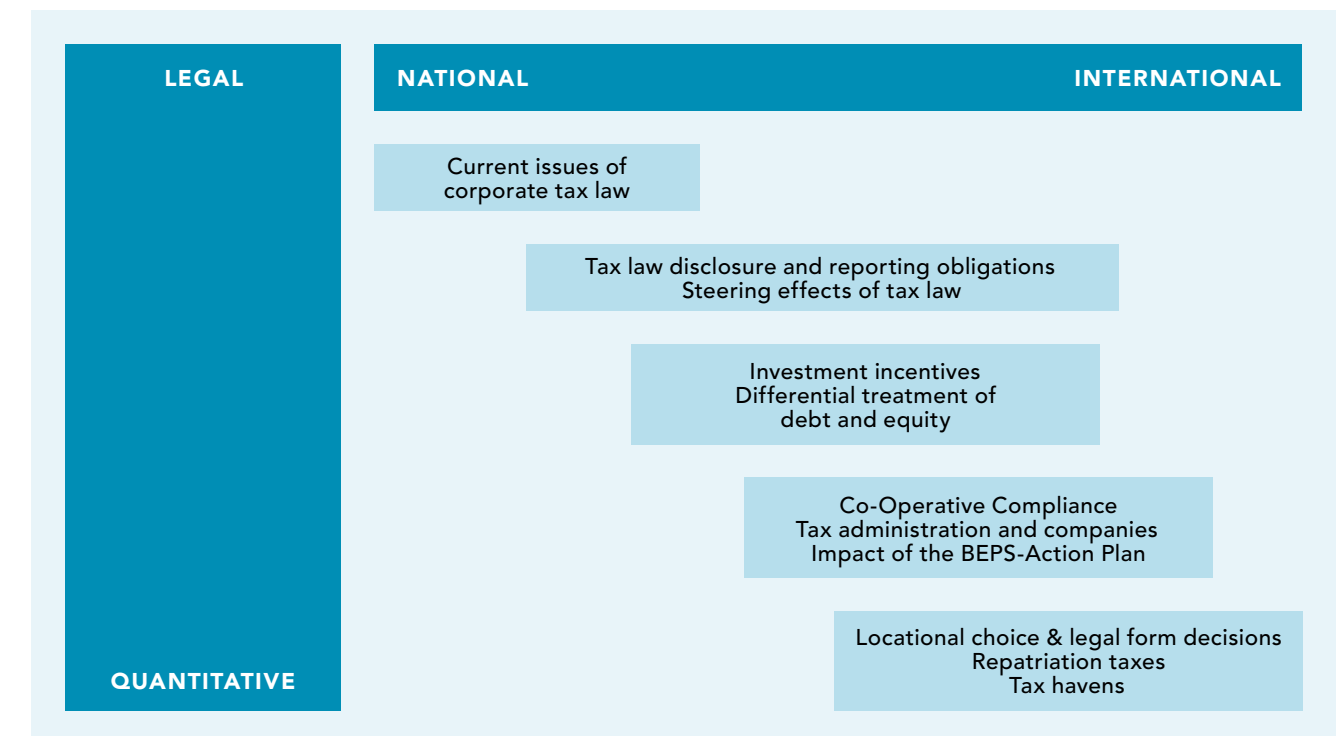
Research

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 Wirtschaftstrehänder). In 2020, the conference unfortunately had to be cancelled and postponed to 2021 due to the corona crisis. Findings relevant to science and the field will be made available for a wide audience through contributions to an anthology. Prof. Eberhartinger is a co-editor of the annual anthology, along with other recognized experts from the scientific and practical field.

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

COOPERATIVE UNDERTAKINGS WITH BUSINESS

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

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

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

RESEARCH PROJECTS OF THE FACULTY

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

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

Effects of taxation on multinational corporations

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

Taxes and finance

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

Deferred tax

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

PUBLICATIONS AND PRESENTATIONS

Contributions to Journals

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

Eberhartinger, E. & Knesl, J. (2019). Die effektive Steuerbelastung der Banken. *Österreichische Steuerzeitung (ÖStZ)*. 843 (24), 658-662.

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

Eberhartinger, E., Resenig, K. & Weinhandl, S. (2019). Österreich und die Steueroasen – Eine empirische Analyse der Rechtsprechung. *Österreichische Steuerzeitung (ÖStZ)*. 72 (10), 254-260.

Editorships

Bertl, R., Eberhartinger, E., Egger, A., Hirschler, K., Kalss, S., Lang, M., Nowotny, C., Riegler, C., Rust, A., Schuch, J., & Staringer, C., (Hrsg.) (2020). *Organe von Unternehmen in Recht und Rechnungswesen*. Wiener Bilanzrechtstage 2019. Vienna: Linde Verlag.

Book Chapters

Eberhartinger, E. & Petutschnig, M. (2020). Österreichische Expertenmeinung zu BEPS: Eine kritische Analyse. In Kanduth-Kristen, S., Urnik, S. & Fritz-Schmid, G. (Hrsg.), *Herausforderungen im Unternehmenssteuerrecht und in der Rechnungslegung – Gedenkschrift Herbert Kofler*, 263-280, Vienna: Linde Verlag.

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

Contributions to Legal Commentaries

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

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

Working Paper

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

Eberhartinger E. & Zieser M. (2020). The Effects of Cooperative Compliance on Firms' Tax Risk, Tax Risk Management and Compliance Costs. Available via SSRN: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3612959.

Eberhartinger, E., Speitmann, R. & Sureth-Sloane, C. (2019). Real Effects of Public Country-by-Country Reporting and the Firm Structure of European Banks. Available via SSRN: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3523909.

Presentations (incl. co-authors)

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

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

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

Corporate Groups

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

Real Estate Capital Gains Tax

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

Investment Allowances

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

PUBLICATIONS AND PRESENTATIONS

Contributions to Journals

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

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

Mittelbach-Hörmanseder, S. & Petutschnig, M. (2020). Die Auswirkungen von COVID-19 auf die Gewinnausschüttungen österreichischer Unternehmen der Wiener Börse. *RWZ*, 6, 196-198.

Petutschnig, M. & Resenig, K. (2019). Die Besteuerung von Diplomaten und die Problematik der Hauptwohnsitzbefreiung. *SWI – Steuer und Wirtschaft International*. 29 (8), 398-404.

Petutschnig, M. (2019). Symposium „Steuern & Bilanzen“ an der WU Wien. *ÖStZ*, 23, 634-637.

Petutschnig, M., Rechbauer, M. & Rünger, S. (2019). Assessment of the Interest Barrier Rule of Article 4 of the EU Anti-Tax Avoidance Directive for a Sample of European Firms. *World Tax Journal*. 11 (3), 347-377.

Book Chapters

Eberhartinger, E. & Petutschnig, M. (2020). Österreichische Expertenmeinung zu BEPS: Eine kritische Analyse. In Kanduth-Kristen, S., Urnik, S. & Fritz-Schmid, G. (Hrsg), *Herausforderungen im Unternehmenssteuerrecht und in der Rechnungslegung – Gedenkschrift Herbert Kofler*, 263-280, Vienna: Linde Verlag.

Petutschnig, M. (2019). Bewertungsmethoden im UGB-Jahresabschluss und Maßgeblichkeit, in: Bertl et al (Hrsg), *Wertmaßstäbe. Wiener Bilanzrechtstage 2018*. 51-70. Vienna: Linde Verlag.

Petutschnig, M. (2019). Wirtschaftsprüfungsgesellschaften, in: Bertl/Hirschler/Aschauer (Hrsg) *Handbuch Wirtschaftsprüfung*, 243-274. Vienna: LindeVerlag.

Contributions to Legal Commentaries

Hirschler, K., Höltschl 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. Vienna: Linde Verlag.

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. Vienna: Linde Verlag.

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

Hirschler, K. & Petutschnig, M. (2019). § 238 UGB Angangangaben für mittelgroße und große Gesellschaften, in Hirschler (Hrsg), *Bilanzrecht Kommentar – Band I: Einzelabschluss* (2. Auflage), 1081-1117. Vienna: Linde Verlag.

Working Papers

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

Petutschnig, M. (2019). Touchdown, Sacks and Income Tax – How the Taxman decides who wins the Super Bowl.

Petutschnig, M. (2019). Paying Taxes makes you happy!

Mittelbach-Hörmanseder, S. & Petutschnig, M. (2019). Is there a Lock-In Effect on Real Estate Markets?

Petutschnig, M., & Rünger, S. (2019). Economic Effects of the Introduction of an Allowance for Equity Increases.

Presentations

American Accounting Association Annual Meeting 2019, National Tax Association Annual Meeting 2019.

HARALD AMBERGER, PH.D. RESEARCH FOCUS

Patent Concentration, Asymmetric Information and Tax-motivated Income Shifting

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

The Effect of the 2017 U.S. Tax Reform on U.S.

Acquisitions of Foreign Firms

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

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.

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.

PUBLICATIONS AND PRESENTATIONS

Contributions to Journals

Amberger, H., Markle, K., & Samuel, D. (2020). Repatriation Taxes, Internal Agency Conflicts, and Subsidiary-level Investment Efficiency. *The Accounting Review* (accepted).

Working Paper

Amberger, H. (2020). Volatility of Tax Payments and Dividend Payouts. Available via SSRN: <http://ssrn.com/abstract=2945877>.

Amberger, H., & Kohlhase, S. (2019). International Taxation and the Organizational Form of Foreign Direct Investment. Available via SSRN: <http://ssrn.com/abstract=2929347>.

Amberger, H., Eberhartinger, E., & Kasper, M. (2020). Tax-Rate Biases in Tax Decisions: Experimental Evidence. Available via SSRN: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2727680.

Amberger, H. & Osswald, B. (2020). Patent Concentration, Asymmetric Information, and Tax-Motivated Income Shifting.

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

Presentations

Hawaii Accounting Research Conference in Hilo (2020), ATA Midyear Meeting in Fort Worth (2020), Doctoral Consortium of the American Taxation Association (2020), Boston University (2019), NTA Annual Conference on Taxation in Tampa (2019), Tuck School of Business at Dartmouth College (2019)

SYLVIA AUER, MSc (WU) RESEARCH FOCUS

In the context of her dissertation, Sylvia Auer together with Prof. Eva Eberhartinger and Tobias Bornemann, is investigating the influence of corporate tax aspects on the investment behavior of European banks. Her further research activities focus on national and international tax law, in particular its effects on corporations.

PUBLICATIONS

Contributions to Journals

Auer, S. & Resenig, K. (2020). Die Krankenhausapotheke als einheitlicher wirtschaftlicher Geschäftsbetrieb. *BFG Journal* (früher: *UFS Journal*). 4 (4), 178-181.

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

Auer, S. (2020). Unilaterale Entlastung gemäß § 48 Abs 5 BAO. *Österreichische Steuerzeitung (ÖStZ)*. (9), 241-245.

Auer, Sylvia. & Resenig, K.(2020). Sachspende, Entsorgung oder Verzicht auf Rückversand bei Retourwaren? – Eine Gegenüberstellung der steuerrechtlichen Folgen. *Steuer- und Wirtschaftskartei (SWK)*. 16-17, 899-908.

Auer, S. & Uedl, F. (2020). Beendigung einer Unternehmensgruppe durch gruppenfremde Abtretung bei Vorhandensein zweier Gruppenmitglieder. *BFG Journal* (früher: *UFS Journal*). 6 (6), 249-255.

Newspaper articles

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

PAUL BREZINA, MSc (WU), StB RESEARCH FOCUS

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

Contributions to Journals

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

Presentations

RECON 2019: Blockchain und Kryptowährungen im Jahresabschluss

DR. MICHAEL BRIGHTWELL, MSc (WU), StB 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.

Defensio dissertationis – Michael Brightwell

Steuerliche Aspekte der Finanzierung von Start-Ups

WU WIRTSCHAFTS UNIVERSITÄT WIEN VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

EQUIS AACSB AMBA

NADIA GENEST, LL.M. RESEARCH FOCUS

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

PUBLICATIONS AND PRESENTATIONS

Contributions to Journals

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

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-Pevny, M. (2020). VfGH zur KEST bei Widerruf einer „Immobilienstiftung“ durch „Altstifter“, *BFG-Journal* 6/2020, 243-248.

Knesl, J., Knesl, P. & Zwick-Pevny, M. (2020). KEST-Rückerstattung an eine Drittstaatsgesellschaft im Lichte der Kapitalverkehrsfreiheit, *BFG-Journal* 4/2020, 168-172

Knesl, J., (2020). Eine Simulation der Anwendung von Art 4 ATAD auf österreichische Banken, *ÖStZ* 12/2020, 333-339.

Eberhartinger, E. & Knesl, J. (2019). Die effektive Steuerbelastung der Banken. *ÖStZ*, 24/2019, 658-662.

Knesl, J., Knesl, P. & Zwick-Pevny, M. (2019). Übergang von Verlusten aus einer Liebhabereittigkeit anlässlich einer Umgründung?, *BFG-Journal* 10/2019, 404-407.

Knesl, J., Knesl, P. & Zwick-Pevny, M. (2019). KEST-Entlastung im Lichte des Gestaltungsmissbrauchs bei Outbound-Dividenden, *BFG-Journal* 12/2019, 482-489.

Canbay, Y., Knesl, J. & Knesl, P. (2019). Vermietung von (Luxus-)Immobilien an Gesellschafter bzw Begünstigte/Stifter von Körperschaften, *PSR* 4/2019, 197-203.

DR. PATRICK LEYRER, MSc (WU), StB

RESEARCH FOCUS

The research activities of Patrick Leyrer 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. After obtaining his doctoral degree in the academic year 2018/19 Patrick Leyrer is working as a lecturer at our group. After completing his doctoral studies, he continues to work as a lecturer at the department.

MICHAEL MAYER, MSc (WU)

RESEARCH FOCUS

In his dissertation project, Michael Mayer will focus on various aspects of tax systems and tax policy measures in economic crises. His further research interests are mainly in the field of national tax law, especially in the area of taxation of capital assets.

PUBLICATIONS

Contributions to Journals

Mayer, M. (2020). Nachversteuerung bei Betriebsaufgabe innerhalb der Behaltefrist von Gewinnfreibetragswertpapieren. *BFG Journal*. 6 (6), 240-242.

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 student assistant in the Business Taxation Group since January 2019. His range of responsibilities include supportive and assistive work in research and teaching, especially the development of eLearning materials and the handling with Learn@WU. In addition, he contributes to the support of the Financial Reporting & Analysis course.

CHRISTIAN RENELT, BSc (WU)

RESEARCH FOCUS

In his current research activities, Christian Renelt focuses on the single VAT rate for newspaper subscriptions consisting of print editions and free access to online versions. Furthermore, he examines tax structuring options for the input tax deductibility of electric cars.

PUBLICATIONS

Contributions to Journals

Renelt, C. (2019). Austrian Supreme Administrative Court: Single VAT Rate for newspaper subscriptions consisting of print editions and free access to online versions. *SWI*, 10, 495-501.

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. Together with Prof. Matthias Petutschnig she analyses the market reaction of multinational companies to the introduction of the OECD BEPS Action Plan.

In addition, she examines the arrangements covered by the DAC 6 Directive and the challenges and problems associated with them. Her further research deals with issues in the field of national and international tax law.

PUBLICATIONS AND PRESENTATIONS

Contributions to Journals

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

Auer, S. & Resenig, K. (2020). Die Krankenhausapotheke als einheitlicher wirtschaftlicher Geschäftsbetrieb. *BFG Journal*. 4 (4), 178-181.

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

Leyrer, P. & Resenig, K. (2020). Entgeltlicher Teil einer gemischten Schenkung gemäß § 33 TP 9 GebG ist gebührenpflichtig. *BFG Journal*. 12 (12), 508

Petutschnig, M. & Resenig, K. (2019). Die Besteuerung von Diplomaten und die Problematik der Hauptwohnsitzbefreiung. *SWI – Steuer und Wirtschaft International*. 29 (8), 398-404.

Leyrer, P. & Resenig, K. (2019). Einvernehmliche Rückabwicklung des Kaufvertrags als rückwirkendes Ereignis?. *BFG Journal*. 12 (1), 38-40.

Eberhartinger, E., Resenig, K. & Weinhandl, S. (2019). Österreich und die Steueroasen - Eine empirische Analyse der Rechtsprechung. *ÖStZ*. 72 (10), 254-260.

Leyrer, P. & Resenig, K. (2019). Vorbehaltene Nutzungsrechte mindern als außergewöhnliche Verhältnisse iSd § 26 Abs 3 GGG die Bemessungsgrundlage für die Grundbuchseintragungsgebühr. *Anwaltsblatt*. 81 (2), 80-82.

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

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

PUBLICATIONS AND PRESENTATIONS**Working paper**

Eberhartinger, E., Speitmann, R. & Sureth-Sloane, C. (2019). Real Effects of Public Country-by-Country Reporting and the Firm Structure of European Banks. Available via SSRN: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3523909.

Presentations

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

DR. STEFAN WEINHANDL, MSc (WU), StB**RESEARCH FOCUS**

Dr. Weinhandl is focuses primarily on current issues of national corporate tax law. Since completing his doctoral studies, Mr. Weinhandl has continued to work in our department as a lecturer.

PUBLICATIONS AND PRESENTATIONS**Contributions to Journals**

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

YUCHEN WU, MSc**RESEARCH FOCUS**

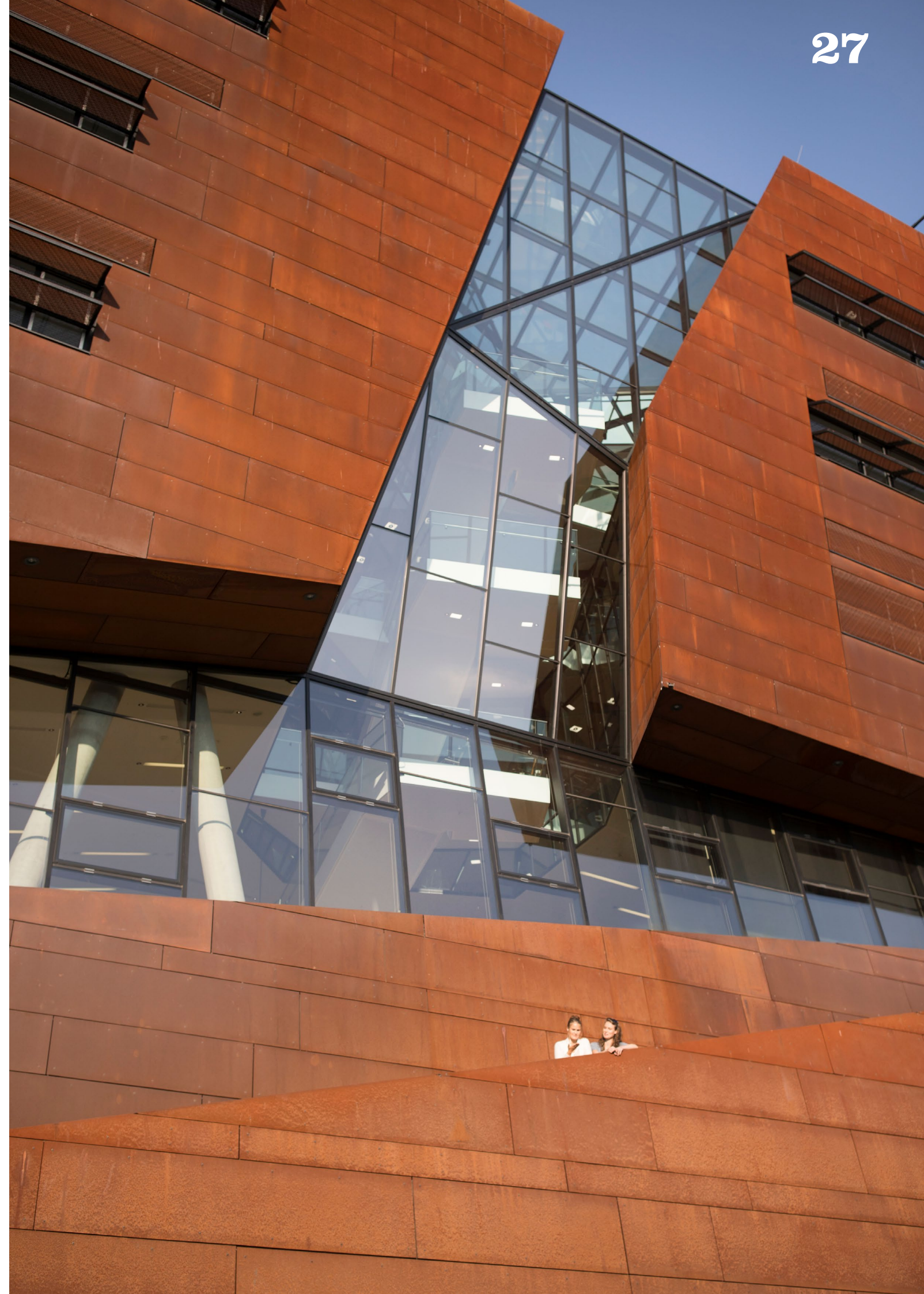
Yuchen's research is mainly centred on corporate tax. It covers the diverse topics from the relevance of trust between monitoring layers and taxpayers in tax bargaining, to whether tax return disclosure help to bridge the information gap and reduce information asymmetry among investors. Yuchen conducted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

PUBLICATIONS AND PRESENTATIONS**Presentations**

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

XIXI ZHANG, MSc**RESEARCH FOCUS**

Since September 2019, she has been studying in the DIBT at WU. She researches the connection between public reporting on tax avoidance and the reputation of the company concerned.



Events

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

SYMPOSIUM "STEUERN & BILANZEN"

On 6th September 2019, the Business Taxation Group together with the Accounting, Taxation and Auditing Group and the Financial Accounting and Auditing Group hosted the 2nd Symposium on Taxes & Financial Reporting. During the half-day event, current topics of accounting, disclosure and taxation were presented and discussed.

After the welcoming address by Prof. Petutschnig, Mag. Christoph Schlager (BMF) opened the event with his speech on current developments in the Austrian Income Tax Law. Michael Brightwell, MSc then presented his research project "Work for Equity Agreements and Start-Ups". The event was rounded off by Elisabeth Höltschl and Markus Patloch-Kofler, MSc with their presentations on valuation methods for financial accounting.

The Symposium was a very successful event and we are looking forward to hosting the 3rd Symposium on 4th September 2020.

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 Ulf Brüggemann (Humboldt-Universität Berlin), Kay Blaufus (Leibniz Universität Hannover), Benjamin Whipple (University of Georgia) and Annelies Renders (Maastricht University).



Information and contact

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Institute for Accounting & Auditing

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Bus: 82A, "Südportalstraße" stop