

# **HARALD J. AMBERGER**

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## **Education**

Vienna University of Economics and Business, PhD International Business Taxation, 2013-2017

Vienna University of Economics and Business, MSc. Finance and Accounting, 2011-2013

Vienna University of Economics and Business, BSc. International Business Administration, 2008-2011

## **Research Interests**

Corporate and International Taxation  
Archival Methods  
Experimental Methods

## **Teaching Interests**

Taxation  
Corporate and Individual Taxation  
Taxes and Decision Making  
International Tax Management

Accounting  
Managerial/Cost Accounting  
Financial Accounting

## **Professional Experience**

Vienna University of Economics and Business  
Assistant Professor Non-Tenure Track, since 02/2018

University of Graz  
Teaching and Research Associate Post Doc, 07/2017-12/2017

Vienna University of Economics and Business  
Teaching and Research Associate, 2014-2017  
Project Assistant, 2013-2014  
E-Developer, 2013  
E-Learning Assistant, 2011-2013  
Tutor, 2012-2013  
Tutor, 2010-2011, 2013

Deutsche Bundesbank (German Federal Bank)  
Guest Researcher, since 04/2015

University of Iowa  
PhD-Visiting scholar, Spring 2016

PricewaterhouseCoopers PWC Vienna  
Intern, 2012

### **Working Papers**

3-Paper Dissertation: “The Effect of Taxes on Corporate Decisions”

Committee: Eva Eberhartinger (Chair), Alfons Weichenrieder, Erich Kirchler, and Petro Lisowsky

1. “Tax Rate Biases in Tax Planning Decisions: Experimental Evidence”, with Eva Eberhartinger and Matthias Kasper
2. “The Effect of International Taxation on Group Structures of Multinationals”, with Saskia Kohlhasse
3. “Tax Risk and Dividend Payouts”, solo authored

“Repatriation Taxes and Internal Agency Conflicts”, with Kevin Markle and David Samuel

“Taxes, Non-Tax Factors, and Intermediate Holding Locations”, with Claire Estabanez and Silke Ruenger

### **Work in Progress**

“Patent Concentration and Tax-Motivated Income Shifting”, with Benjamin Osswald

### **Conference and Workshop Presentations**

2019 University of Augsburg, Augsburg, Germany.

2018 Texas-Waterloo Tax Research Conference, Austin, TX (Discussant)

2018 Conference on Current Research in Taxation, Muenster, Germany

2018 Conference on Current Research in Taxation, Muenster, Germany (Discussant)

2018 London Business School Accounting Symposium, London, UK

2018 EAA Annual Meeting, Milan, Italy

2018 EAA Annual Meeting, Milan, Italy (Discussant)

2017 University of Graz, Graz, Austria

2017 Austrian Tax Management Day, Admont, Austria

2017 Arqus Workshop, Berlin, Germany

2017 Conference on Current Research in Taxation, Vienna, Austria

2017 EAA Annual Meeting, Valencia, Spain

2017 ATA Midyear Meeting, Phoenix, AZ

2016 Doctoral Research Seminar, Vienna, Austria

2016 Vienna University of Economics and Business, Vienna, Austria

2016 Conference on Current Research in Taxation, Bonn, Germany

2016 Journal of the American Taxation Association Conference, Orlando, FL

2016 University of Iowa, Iowa City, IA

2016 National Tax Association Annual Conference on Taxation, Boston, MA

2015 Vienna University of Economics and Business, Vienna, Austria (2x)

2015 Doctoral Meeting at Oxford Centre for Business Taxation, Oxford, UK

2015 Doctoral Colloquium at British Accounting and Finance Association Annual Meeting, Edinburgh, UK

2015 Workshop on Current Research in Taxation, Prague, Czech Republic

2015 Workshop on Current Research in Taxation, Prague, Czech Republic (Discussant)

### **Teaching Experience**

Vienna University of Economics and Business

Investment, Finance and Taxes (MSc. Program), Fall 2018

International Tax Management (MSc. Program), Spring 2015, Spring 2018

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

Basics in Accounting and Taxation (BSc. Program), Fall 2015, Fall 2016, Spring 2017, Fall 2017

Accounting and Management Control II (BSc. Program), Spring 2014, Fall 2015, Spring 2015

University of Graz

VU Accounting (BSc. Program), fall 2017

### **Academic and Professional Service**

#### Ad-Hoc Reviewer

Schmalenbach Business Review, 2019  
Hawaii Accounting Research Conference, 2018  
Finanzarchiv/Public Finance Analysis, 2018  
International Tax and Public Finance, 2017  
Accounting, Behavior and Organizations Research Conference, 2015  
Review of Behavioral Economics, 2014

#### Austrian Financial Reporting and Auditing Committee (AFRAC)

Member of a Sub-Committee: Assessing the Conformity of IFRS 15 with Austrian GAAP

### **Awards, Grants, and Honors**

Promotio sub auspiciis Praesidentis rei publicae, 2018  
Excellence Stipend of the Austrian Federal Ministry of Science and Research, 2018  
ATA Memorial fund in honor of Marty Escoffier, 2017  
E&Y Travel Grant, 2017  
Award for Outstanding Dissertation, 2017  
Award for Outstanding Research, 2015-2017  
Research Grant for Academic Staff, 2015 and 2017  
Mobility Grant for PhD-Candidates, 2016  
Need-Based Scholarship Grant, 2015  
Merit Scholarship Grant, 2008-2014

### **Membership in Scientific Associations**

European Accounting Association  
American Accounting Association  
American Taxation Association  
Canadian Academic Accounting Association

### **Languages**

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