

Benjamin Osswald, Ph.D.

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Education

University of Wisconsin-Madison – Wisconsin School of Business

Doctorate of Philosophy (Ph.D.), Accounting

Madison, WI

May 2020 (projected)

Vienna University of Economics and Business (WU Vienna)

Doctorate of Philosophy (Ph.D.), International Business Taxation (DIBT)

Vienna, Austria

December 2018

University of Bayreuth

Diploma (MSc. equivalent), Business Administration, With Distinction

Bayreuth, Germany

November 2010

Research

Research Interests:

- Tax planning of multinational firms, R&D tax incentives, corporate information environment
- Research Method: Archival/Empirical

Working Papers:

“Does Tax Risk Moderate the Positive Association between the Internal and External Information Environment?” (Dissertation)

- Committee: Stacie Laplante (Co-chair), Dan Lynch (Co-chair), Tom Linsmeier, Dean Corbae
- Presentation at the 2019 AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium (scheduled), University of Paderborn

“The Effect of Intellectual Property Boxes on Innovative Activity & Effective Tax Rates”
with Tobias Bornemann and Stacie Laplante

- Under review at *The Accounting Review*
- Invited Presentations: 2019 AAA Annual Meeting (scheduled), 110th Annual NTA Meeting, 2017 ATA Midyear Meeting, 3rd Vienna PhD Seminar in International Business Taxation, EIASM 7th Conference on Current Research in Taxation, University of Illinois Tax Doctoral Consortium

“How Does Country Risk Distort the Impact of Taxes on Corporate Risk-taking?”
with Caren Sureth-Sloane

- Preparing for submission to a top-tier accounting journal
- Invited Presentations: 110th Annual NTA Meeting, EIASM 8th Conference on Current Research in Taxation

Work-in-Process:

“What Drives Income Shifting through Patents?” with Harald Amberger

“A Review of the Tax Planning Literature on Multinational Corporations” with Stacie Laplante and Mary Vernon

Publications (in German):

Osswald, B. 2016. "Die Entwicklung von Tax Inversions und deren Implikationen für US-amerikanische und europäische Unternehmen. The development of tax inversions and their implications for U.S. and European firms." *Steuer und Wirtschaft International* 26 (2): 90 – 99.

Osswald, B, and C. Sureth-Sloane. 2015. "Entscheidungskalküle US-amerikanischer Unternehmen bei Tax Inversions. What Drives the Decision of U.S. Firms to Expatriate?" *Steuer und Wirtschaft International* 25 (10): 478 – 486.

Conference and Workshop Participation

AAA Annual Meeting (scheduled) ^{*·D}, Midwest Accounting Research Conference (scheduled) 2019
2019 AAA/Deloitte/J. Michael Cook Doctoral Consortium (scheduled) ^{*},

ATA Doctoral Consortium, ATA Midyear Meeting ^D, Colorado State University ⁺

Texas-Waterloo Taxation Research Conference, University of Paderborn^{*}, 2018

EIASM 8th Conference on Current Research in Taxation ^{*·D}, Texas Christian University ⁺,

Hawai'i Accounting Research Conference⁺, University of Arkansas ⁺,

arqus Annual Conference 2018, University of Wisconsin-Madison^{*}

110th Annual NTA Meeting ^{*·+}, University of Illinois Tax Doctoral Consortium ^{*}, 2017

EIASM 7th Conference on Current Research in Taxation ^{*·D},

40th Annual Congress of the European Accounting Association ⁺,

79th Annual Meeting of German Academic Association for Business Research ⁺,

ATA Doctoral Consortium, ATA Midyear Meeting ^{*},

arqus Annual Conference 2017^{*}, University of Wisconsin-Madison ^{*}

3rd Vienna PhD Seminar in International Business Taxation ^{*·D}, 2016

arqus Annual Conference 2016 ^{*}

38th Annual Congress of the European Accounting Association, 2015

arqus Annual Conference 2015 ^{*},

2nd Vienna PhD Seminar in International Business Taxation ^D

* presentation, ⁺ presentation by a co-author, ^D discussion

Teaching

- Teaching interests include Financial Accounting, Various U.S and International Tax courses

University of Wisconsin - Madison – Wisconsin School of Business

Madison, WI

Corporate and Advanced Taxation (AIS 621)

Spring 2019

Introductory Financial Accounting (AIS 100)

Fall 2017

Average Instructor Rating: 4.4 / 5.0

Reviewer Activity

Journal of the American Taxation Association 2019 - present

American Taxation Association Midyear Meeting 2018, 2019

Midyear Meeting of the American Financial Accounting and Reporting Section 2019

Academic Honors & Awards

Travel Award ATA Doctoral Consortium: Ernst & Young Travel Grant	2019
Ph.D. Travel Grant Wisconsin School of Business	2017, 2018
Lawrence and Margaret Ortman Scholar	2018
Distinguished Teaching Award – Wisconsin School of Business	2018
Travel Award ATA Doctoral Consortium The Ernst & Young Foundation, Travel Grant supported by Deloitte Tax LLP	2017
Ph.D. Scholarship, FWF (Austrian Science Funds), WU	2015 – 2017
Merit Scholarship Grant for Outstanding Academic Achievement, WU	2015, 2016
Prize for the best Diploma degree in Business Administration (class 2010/2)	2010
Scholarship Max-Weber-Programm Bayern (Studienstiftung des deutschen Volkes)	2007 – 2010
Scholarship for semester abroad, German Academic Exchange Service (DAAD)	2009

Professional Experience

Samsung Electronics, System LSI Division

Assistant Manager - Strategy & Marketing Team

Associate - Strategy & Marketing Team

Giheung, South Korea

March 2013 – June 2014

August 2011 – February 2013

KPMG Bayerische Treuhandgesellschaft

Intern - Audit Financial Services

Nuremberg, Germany

February 2008 – April 2008

References

Stacie Laplante (Co-chair)

Associate Professor, Accounting & Information Systems

David J. Lesar Chair in Business

University of Wisconsin – Madison, Wisconsin School of Business

Madison, WI 53706

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stacie.laplante@wisc.edu

Daniel P. Lynch (Co-chair)

Assistant Professor, Accounting & Information Systems

University of Wisconsin – Madison, Wisconsin School of Business

Madison, WI 53706

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Thomas J. Linsmeier

Professor, Accounting & Information Systems

Thomas G. Ragatz Accounting and Law Distinguished Chair

University of Wisconsin – Madison, Wisconsin School of Business

608.265.2985

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Dean Corbae

Professor, Finance

William Sellery Trukenbrod Chair in Finance

University of Wisconsin – Madison, Wisconsin School of Business

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