

## Vienna University of Economics and Business (WU Vienna)

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## ACADEMIC POSITIONS

### WU Vienna

Assistant Professor of Accounting [Universitätsassistent post-doc]  
Department of Finance, Accounting & Statistics

Vienna, Austria

since 2018

## EDUCATION

### WU Vienna

Habilitation [Venia Docendi in Betriebswirtschaftslehre]

Vienna, Austria

2024

Doctorate in International Business Taxation (DIBT) (Ph.D.)

2013 – 2018

Thesis Title: *Give and Take – The Effects of Taxation on Firms' Innovation*

Thesis Committee: Prof. Dr. Caren Sureth-Sloane, Prof. Dr. Eva

Eberhartinger, Prof. Dr. Leslie Robinson, Prof. Dr. Rupert Sausgruber.

### Uppsala University

Research Visit at the Uppsala Center for Fiscal Studies

Uppsala, Sweden

2016

### Oxford University, Saïd Business School

Research Visit at the Centre for Business Taxation

Oxford, UK

2016

### Lund University

Master of Laws in International and European Tax Law (LL.M.)

Lund, Sweden

2011 – 2012

### Paderborn University

Master of Science in Business Economics (M.Sc.)

Paderborn, Germany

2010 – 2013

Bachelor of Science in Economics (B.Sc.)

2007 – 2010

## PROFESSIONAL EXPERIENCE

### BMW Group

International Tax Department

Munich, Germany

2013 – 2016

### PricewaterhouseCoopers AG

Tax & Legal, International Corporate Tax

Düsseldorf, Germany

2012 – 2013

## PUBLICATIONS

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### PUBLICATIONS IN PEER-REVIEWED JOURNALS

1. Does Fair Value Taxation Affect Banks' Investment Portfolios and Risk-Taking?, 2024, (with Sylvia Auer and Eva Eberhartinger), *Journal of the American Taxation Association (JATA)*, forthcoming. <https://doi.org/10.2308/JATA-2022-019>.
2. The Consequences of Abandoning the Quarterly Reporting Mandate in the Prime Market Segment, 2023, (with Anna-Lena Moosmann and Zoltán Novotny-Farkas), *European Accounting Review*, forthcoming. <https://doi.org/10.1080/09638180.2023.2239298>.
3. The Effect of Intellectual Property Boxes on Innovative Activity & Tax Avoidance, 2023, (with Stacie Kelley and Benjamin Osswald), *Journal of the American Taxation Association (JATA)*, 45(2), 1–28. <https://doi.org/10.2308/JATA-2021-013>.
  - Awarded the *JATA Outstanding Paper Award*.
4. Do Corporate Taxes Affect Executive Compensation?, 2023, (with Martin Jacob and Mariana Sailer), *The Accounting Review*, 98(2), 31–58. <https://doi.org/10.2308/TAR-2019-0567>.
  - Awarded the *WU Award 2023 for Excellence in Research*.
  - Media coverage:
    - *Die Presse*, September 20, 2019: [Gesetz gegen Topgagen wirkt nicht](#).
    - *Der Standard*, September 20, 2019: [Manager-Steuerbonus verpufft](#).
    - *ORF Science*, September 19, 2019: [Steuerbonus für Managergagen ohne Wirkung](#).

### PUBLICATIONS IN PRACTITIONER JOURNALS

1. Verschwiegenheitspflichten in der GRI-Nachhaltigkeitsberichterstattung, (with Josef Baumüller), *Praxis der Internationalen Rechnungslegung (PIR)*, 2023, 19(5), 171–176.
2. Was treibt die Komplexität der Ertragsbesteuerung multinationaler Unternehmen? – Ergebnisse einer Befragung in der deutschen Finanzverwaltung, (with Adrian Schipp and Caren Sureth-Sloane), *Deutsches Steuerrecht (DStR)*, 2021, 59(3), 182–190.
3. Die Initiative der EU zum öffentlichen Country-by-Country Reporting, (with Eva Eberhartinger), *Zeitschrift für Recht & Rechnungswesen (RWZ)*, 2017, 319–325.

### WORKING PAPERS

1. Does the Accounting Classification of Hybrid Financial Instruments as Debt or Equity Matter?, 2024, (with Zoltán Novotny-Farkas), <http://doi.org/10.2139/ssrn.4821642>.
2. Do Transfer Pricing Rules distort R&D Investment Decisions?," *WU International Taxation Research Paper Series No. 2018-02*, <https://ssrn.com/abstract=3114071>.
3. Accounting Conservatism and Tax Avoidance," *WU International Taxation Research Paper Series No. 2018-04*, <https://ssrn.com/abstract=3114054>.

### WORK IN PROGRESS

1. In the Spotlight: The Effect of ESG Ratings on Tax Avoidance and Transparency, 2024, (solo-authored).

### REPORTS AND OTHER PUBLICATIONS

1. Umfrage zur Steuerkomplexität in deutschen Finanzverwaltungen 2018/2019, (with Adrian Schipp and Caren Sureth-Sloane), [www.accounting-for-transparency.de](http://www.accounting-for-transparency.de).

## CONFERENCES & SEMINARS

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### PAPERS PRESENTED AT CONFERENCES AND SEMINARS

- 2024 Academic Contributor to the EAA Reporting Standards Workshop on “*Financial Instruments with Characteristics of Equity-Proposed Amendment to IAS 32, IAS 7 and IAS 1*”.
- 2023 3<sup>rd</sup> Swiss Accounting Research Alpine Camp (SARAC); 45<sup>th</sup> Annual Meeting of the European Accounting Association.
- 2022 TRR 266 Brown Bag Seminar, Mannheim University; 83<sup>rd</sup> Annual Meeting of the VHB; 44<sup>th</sup> EAA Annual Congress.
- 2021 16<sup>th</sup> Workshop on European Financial Reporting (EUFIN); 11<sup>th</sup> EIASM Conference on Current Research in Taxation.
- 2019 9<sup>th</sup> EIASM Conference on Current Research in Taxation; 81<sup>st</sup> Annual Meeting of the VHB.
- 2017 110<sup>th</sup> Annual Conference on Taxation, National Tax Association; 3<sup>rd</sup> Illinois Tax Doctoral Consortium on Tax Research; 79<sup>th</sup> Annual Meeting of the VHB; 40<sup>th</sup> Annual Meeting of the European Accounting Association.
- 2016 3<sup>rd</sup> Vienna Doctoral Consortium in Taxation; TAF Young Researcher Seminar, Paderborn University.
- 2015 108<sup>th</sup> Annual Conference on Taxation, National Tax Association; arqus Annual Conference; Annual Conference of the European Accounting Association; 2<sup>nd</sup> Vienna Doctoral Consortium in Taxation; TAF Young Researcher Seminar, Paderborn University; ATA Midyear Meeting.

### PAPERS DISCUSSED AT CONFERENCES

- 2023 6<sup>th</sup> Vienna Doctoral Consortium in Taxation; TRR266 Virtual Doctoral Tax Seminar; 45<sup>th</sup> Annual Meeting of the European Accounting Association.
- 2022 12<sup>th</sup> EIASM Conference on Current Research in Taxation; TRR266 Annual Conference; 5<sup>th</sup> Vienna Doctoral Consortium on Taxation.
- 2021 16<sup>th</sup> Workshop on European Financial Reporting (EUFIN).
- 2020 Berlin-Vallendar Tax Conference.
- 2019 9<sup>th</sup> EIASM Conference on Current Research in Taxation; 81<sup>st</sup> Annual Meeting of the VHB.
- 2017 Doctoral Seminar of the 7<sup>th</sup> Conference on Current Research in Taxation (EIASM).
- 2016 3<sup>rd</sup> Vienna Doctoral Consortium in Taxation.
- 2014 1<sup>st</sup> Vienna Doctoral Consortium in Taxation.

## TEACHING EXPERIENCE

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- 2023 Financial Statement Analysis & Security Valuation; IFRS Group Accounting
- 2022 Adv. Topics in Accounting Research; Financial Statement Analysis & Security Valuation
- 2021 Adv. Topics in Accounting Research; Financial Statement Analysis & Security Valuation
- 2020 Adv. Topics in Accounting Research; Financial Statement Analysis & Security Valuation
- 2019 Adv. Topics in Accounting Research; Financial Statement Analysis & Security Valuation
- 2018 Financial Statement Analysis and Security Valuation
- 2017 Tax Accounting, Taxes and Business Strategy
- 2016 Tax Accounting
- 2015 International Business Taxation

## GRANTS, SCHOLARSHIPS & AWARDS

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- 2024 JATA Outstanding Paper Award.
- 2023 FWF Austrian Science Fund Grant, *Interaction Effects of Regulatory and Financial Reporting* (P 36801-G), EUR 238,796, (joint with Zoltán Novotny-Farkas);  
WU Award 2023 for Excellence in Research.
- 2022 Merit-based scholarship, WU Vienna [Department-spezifische Leistungsprämie für exzellente Forschung].
- 2019 Förderpreis der Nürnberger Steuergespräche e.V. [Dissertation Award]
- 2018 Merit-based scholarship for an excellent dissertation, WU Vienna. [Forschungsprämie für eine hervorragende Dissertation].
- 2017 Merit-based scholarship, WU Vienna [Department-spezifische Leistungsprämie für exzellente Forschung].
- 2016 Travel Grant, WU Vienna; Marty Escoffier Award for the 2016 ATA/KPMG Tax Doctoral Consortium (Travel Grant), Project Grant, WU Vienna: Grant for Small Research Projects.
- 2013 ProMotion PhD Fellowship, BMW Group, Munich, Germany (2013-2016).

## PROFESSIONAL SERVICE

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- Ad-hoc reviewer for European Accounting Review, FinanzArchiv [Public Finance Analysis], Journal of Accounting & Public Policy
- Reviewer for the EAA Annual Congress (Sections: Taxation, Financial Reporting)
- Member, Organizing and Scientific Committee of the Vienna Doctoral Consortium in Taxation
- Reviewer, ATA Research Resources and Methodologies Committee (2022-2023)

## AFFILIATIONS

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- American Accounting Association (AAA)
- European Accounting Association (EAA)
- Verband der Hochschullehrer für Betriebswirtschaft e.V. (VHB)
- Research Fellow of DFG Collaborative Research Center *TRR 266 Accounting for Transparency*.

## MISCELLANEOUS

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**Languages**      German (native), English (fluent).