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ACADEMIC POSITIONS

Paderborn University **Paderborn, Germany**
Visiting Professor 2024 – 2025
Department of Taxation, Accounting and Finance

WU Vienna **Vienna, Austria**
Assistant Professor of Accounting [Universitätsassistent post-doc] since 2018
Department of Finance, Accounting & Statistics

EDUCATION

WU Vienna **Vienna, Austria**
Habilitation [Venia Docendi in Betriebswirtschaftslehre] 2024
Regulatory Effects of Corporate Taxation and Financial Reporting

Doctorate in International Business Taxation (DIBT) (Ph.D.) 2013 – 2018
Give and Take – The Effects of Taxation on Firms' Innovation

Uppsala University **Uppsala, Sweden**
Research Visit at the Uppsala Center for Fiscal Studies 2016

Oxford University, Saïd Business School **Oxford, UK**
Research Visit at the Centre for Business Taxation 2016

Lund University **Lund, Sweden**
Master of Laws in International and European Tax Law (LL.M.) 2011 – 2012

Paderborn University **Paderborn, Germany**
Master of Science in Business Economics (M.Sc.) 2010 – 2013

Bachelor of Science in Economics (B.Sc.) 2007 – 2010

PROFESSIONAL EXPERIENCE

BMW Group **Munich, Germany**
International Tax Department 2013 – 2016

PricewaterhouseCoopers AG **Düsseldorf, Germany**
Tax & Legal, International Corporate Tax 2012 – 2013

PUBLICATIONS

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.

CONFERENCES & SEMINARS

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 3rd Swiss Accounting Research Alpine Camp (SARAC); 45th Annual Meeting of the European Accounting Association.
- 2022 TRR 266 Brown Bag Seminar, Mannheim University; 83rd Annual Meeting of the VHB; 44th EAA Annual Congress.
- 2021 16th Workshop on European Financial Reporting (EUFIN); 11th EIASM Conference on Current Research in Taxation.
- 2019 9th EIASM Conference on Current Research in Taxation; 81st Annual Meeting of the VHB.
- 2017 110th Annual Conference on Taxation, National Tax Association; 3rd Illinois Tax Doctoral Consortium on Tax Research; 79th Annual Meeting of the VHB; 40th Annual Meeting of the European Accounting Association.
- 2016 3rd Vienna Doctoral Consortium in Taxation; TAF Young Researcher Seminar, Paderborn University.
- 2015 108th Annual Conference on Taxation, National Tax Association; arqus Annual Conference; Annual Conference of the European Accounting Association; 2nd Vienna Doctoral Consortium in Taxation; TAF Young Researcher Seminar, Paderborn University; ATA Midyear Meeting.

PAPERS DISCUSSED AT CONFERENCES

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

TEACHING EXPERIENCE

- 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

- 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

- Ad–hoc reviewer for Accounting in Europe, 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

- 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*.
- Arbeitskreis Quantitative Steuerlehre (arqus e.V.)

MISCELLANEOUS

Languages German (native), English (fluent).