

# David Martin Pankraz SAMUEL

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## Education

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2018 – present	Ph.D. in Business (Major: Accounting, expected 2022) <b>University of Wisconsin–Madison</b>	Madison, WI
2018	Visiting Ph.D. Student, Department of Accountancy <b>University of Illinois (Gies College of Business)</b>	Champaign, IL
2015 – 2019	Ph.D. in International Business Taxation <b>Vienna University of Economics and Business</b>	Vienna, Austria
2013 – 2015	M.Sc. Strategy, Innovation, and Management Control <b>Vienna University of Economics and Business</b>	Vienna, Austria
2009 – 2012	B.Sc. Business Administration <b>University of Mannheim</b>	Mannheim, Germany

## Research Interests

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Primary: **Corporate and International Taxation, Tax Accounting**  
Secondary: **Corporate Finance**

## Publications

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[1] **Repatriation Taxes, Internal Agency Conflicts, and Subsidiary-level Investment Efficiency**, with Harald Amberger and Kevin Markle. *The Accounting Review*, 96(4):1–25, July 2021.

- Nominated for the 2021 VHB Best Paper Award

## Working Papers

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[1] **“Just BEAT It” Do firms reclassify costs to avoid the base erosion and anti-abuse tax (BEAT) of the TCJA?**, with Stacie Kelley Laplante, Christina Lewellen, and Dan Lynch.

- Revise and Resubmit, *Journal of Financial Economics*
- Media coverage: [WSB Forward Thinking Blog](#), [UNC Tax Center TCJA Effects Tracker](#) and [Write-Off: The Tax Blog](#)

[2] **Monitoring and Tax Planning – Evidence from State-Owned Enterprises**, with Eva Eberhartinger.

- Media coverage: [WSB Forward Thinking Blog](#), [Bloomberg Tax Management International Journal](#) & [Daily Tax Report](#), [Börsen-Zeitung](#) (German newspaper), [Die Presse](#) (Austrian newspaper), [Researcher of the Month Award](#) (WU Vienna)

[3] **The Effect of the Tax Cuts and Jobs Act on Foreign Investment of U.S. Multinational Corporations** (Dissertation).

• Committee: Dean Corbae, Fabio Gaertner, Stacie Kelley Laplante (co-chair), Dan Lynch (co-chair), Dan Wangerin

[4] **Cross-Sectional Differences in the Effect of Taxes on Capital Structure Decisions.**

## Other Publications (not peer-reviewed)

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[1] Substantial Changes for Firms due to the German Inheritance Tax Reform 2016 (*article in German*). *Tax and Business Review* (“SWI”), 27(7): 382–387, July 2017.

## Conferences and Invited Seminars

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\* *Presenter (P), Discussant (D), Co-author (C), Invited (I), Session Chair (SC)*

Scheduled	3rd Norwegian Tax Accounting Symposium 2022 (P)
2022	Texas A&M University (P), Singapore Management University (P), The Ohio State University (P), Arizona State University (P), University of Iowa (P), Bocconi University (P), London School of Economics (P)
2021	Accounting PhD Rookie Recruiting and Research Camp (P), NTA Annual Meeting (D), Colorado State University (P), University of Illinois Tax Doctoral Consortium V (P), University of Illinois Symposium on Tax Research XVII (I), University of Wisconsin–Madison (P), AAA Annual Meeting (P), EIASM 11th Conference on Current Research in Taxation (D), EAA Annual Congress (P, D), University of Paderborn (C), JBFA Capital Markets Conference (I), University of Illinois Young Scholar Research Symposium V (I), UNC Tax Symposium (I), ATA Midyear Meeting (P), ATA Doctoral Consortium (I)
2020	NTA Annual Meeting (P, D), University of Illinois – Gies College of Business (C), University of Florida (C), European Accounting Symposium for Young Scholars (P, C), WU Vienna DIBT Alumni Reunion (P), AAA Annual Meeting (D), WU Vienna Tax Brown Bag (P), Dairyland Accounting Research Symposium (P), EIASM 10th Conference on Current Research in Taxation (P), Peking University (C), ATA Midyear Meeting (SC)
2019	University of Wisconsin–Madison (P), University of Illinois Symposium on Tax Research XVI and Tax Doctoral Consortium IV (I), University of Augsburg – Cluster Research Meeting (C), VHB Frühjahrstagung (C)
2018	NTA Annual Meeting (C), Boston College (C), LBS Accounting Symposium (C), EIASM 8th Conference on Current Research in Taxation (D, C), EAA Annual Congress (C), University of Wisconsin–Madison (P), ATA Midyear Meeting (P), ATA Doctoral Consortium (I), University of Illinois Accounting Brownbag (P), Hawai’i Accounting Research Conference (P)
2017	EIASM 7th Conference on Current Research in Taxation Ph.D. Seminar (I), Annual Meeting of Austrian Tax Researchers (P)
2016	3rd WU Doctoral Seminar in Business Taxation (D)

## Teaching Experience

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### University of Wisconsin–Madison

Awards	2021 Henry C. Naiman Outstanding Graduate Student Teaching Award (Wisconsin School of Business), 2020 Douglas Clarke Memorial Teaching Award (Department of Accounting), Wisconsin School of Business Distinguished Teaching Award (2020 and 2019)
Spring 2020	AIS 621 Corporate and Advanced Taxation (Graduate, Instructor; partly online due to COVID-19): 4.67 / 5.00
Fall 2019	AIS 621 Corporate and Advanced Taxation (Graduate, Teaching Assistant for Prof. Stacie Kelley Laplante): 4.84 / 5.00 (TA rating)
Spring 2019	AIS 100 Introductory Financial Accounting (Undergraduate, Instructor): 4.81 / 5.00
Fall 2018	AIS 100 Introductory Financial Accounting (Undergraduate, Instructor): 4.62 / 5.00

### Vienna University of Economics and Business

2017 – 2018	Co-supervision of Bachelor's and Master's theses
Fall 2017	Investment, Finance and Taxes (Undergraduate, Co-Instructor with Prof. Eva Eberhartinger): 1.17 (1=best, 4=worst)
Spring 2017	Investment, Finance and Taxes (Undergraduate, Co-Instructor with Prof. Eva Eberhartinger): 1.43 (1=best, 4=worst)
Fall 2016	Tax Management Seminar in cooperation with Telekom Austria Group (Graduate, Co-Instructor with Prof. Klaus Hirschler): No evaluation
Spring 2016	Investment, Finance and Taxes (Undergraduate, Co-Instructor): No evaluation

## Service

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**Ad Hoc Reviewer** – Contemporary Accounting Research, Accounting and Business Research, Journal of Corporate Finance

**Reviewer** – 2021 AAA Annual Meeting, 2021 ATA Midyear Meeting, 2020 AAA Annual Meeting, 2020 ATA Midyear Meeting, 2019 ATA Midyear Meeting

**Program Committee Member** – 2022 JATA Conference (Selection Committee), 2022 AAA Annual Meeting (ATA Section), 2021 AAA Annual Meeting (ATA Section), 2020 AAA Annual Meeting (ATA Section)

## Academic Work Experience

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2018 – present	Research Assistant, Instructor, and Teaching Assistant Department of Accounting <b>University of Wisconsin–Madison</b>	Madison, WI
2015 – 2018	Ph.D. Research & Teaching Associate Business Taxation Group (Prof. Eberhartinger) <b>Vienna University of Economics and Business</b>	Vienna, Austria

2013 – 2015	Student Research & Teaching Assistant Institute for Strategic Management (Prof. Hoffmann) <b>Vienna University of Economics and Business</b>	Vienna, Austria
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### Other Work Experience

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2014	Consultant Intern (Africa Bureau, UNIDO) <b>United Nations</b>	Vienna, Austria
2013	Intern (International Price & Volume Planning) <b>BMW Group</b>	Munich, Germany
2012	Consultant Intern (Transfer Pricing Team) <b>PricewaterhouseCoopers (PwC)</b>	Munich, Germany
2010	Consultant Intern <b>WTS Tax Service</b>	Düsseldorf, Germany

### Scholarships and Grants

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2018 – 2022	Wisconsin Naming Scholarship & Accounting Department Scholarship <b>University of Wisconsin–Madison</b>	
2019	Student Research Travel Grants – Research Award (Travel grant for data access at Deutsche Bundesbank) <b>University of Wisconsin–Madison, Graduate School</b>	
2018	Mobility Grant (Research Stay at the University of Illinois) <b>Vienna University of Economics and Business</b>	
2018	Merit Award (Presentation at the ATA Midyear Meeting) <b>Vienna University of Economics and Business</b>	
2018	E&Y Travel Grant & Marty Escoffier Award <b>American Taxation Association</b>	
2017	Need-based Scholarship (Travel Grant to Chicago) <b>Vienna University of Economics and Business</b>	
2016, 2017	Merit Scholarship (Ph.D. coursephase) <b>Vienna University of Economics and Business</b>	

### Study Visits

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2014	University of Manchester (Exchange Student)	Manchester, UK
2011	Universidad de Granada (Exchange Student)	Granada, Spain

### Personal

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Languages	German (native), English (fluent), Spanish (advanced, B2-level)
Software	Stata, Matlab, EViews, LaTeX, MS Office

## References

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