

David Martin Pankraz SAMUEL

School of Accountancy
Singapore Management University
60 Stamford Road
Singapore 178900

Phone: +65-6826-4929
Email: dsamuel@smu.edu.sg
Web: www.david-samuel.net

Academic Appointments

Assistant Professor of Accounting, Singapore Management University 2022 – Present

Other Affiliations

Stigler Center Affiliate Fellow, University of Chicago Booth School of Business 2024 – Present

Education

Ph.D. in Business (Major: Accounting), University of Wisconsin-Madison 2018 – 2022
Visiting Ph.D. Student, University of Illinois at Urbana-Champaign 2018
Ph.D. International Business Taxation, WU Vienna 2015 – 2019
M.Sc. Strategy, Innovation, & Management Control, WU Vienna 2013 – 2015
B.Sc. Business Administration, University of Mannheim 2009 – 2012

Research Interests

Primary: Corporate and International Taxation, Tax Accounting, Corporate Governance
Secondary: Disclosure, Corporate Finance

Publications

[1] **“Just BEAT it” do firms reclassify costs to avoid the base erosion and anti-abuse tax (BEAT) of the TCJA?**, with Stacie Kelley, Christina Lewellen, and Dan Lynch. *Journal of Accounting and Economics*, 77(2–3), 101648, April–May 2024.

• Media coverage: [WSB Forward Thinking Blog](#), [UNC Tax Center TCJA Effects Tracker](#) and [Write-Off: The Tax Blog](#)

[2] **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

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

• Revising for resubmission, *Journal of Accounting and Public Policy*

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

[2] **The Effect of the Tax Cuts and Jobs Act on Foreign Investment of U.S. Multinational Corporations** (Dissertation, University of Wisconsin-Madison).

• Recipient of the 2023 ATA/PwC Outstanding Tax Dissertation Award

• Media coverage: [UNC Tax Center TCJA Effects Tracker](#)

Other Publications (not peer-reviewed)

[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.

Research Presentations & Conferences

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

- Scheduled 4th Norwegian Tax Accounting Symposium (I), WU Vienna (P), U Mannheim (P)
- 2024 KU Eichstätt-Ingolstadt (C), Singapore Rising Scholars Conference (S), WHU (C)
- 2023 CAR Conference (I), DFW+ Tax Workshop (C), MIT Asia Conference in Accounting (SC), LBS-Stanford Global Tax Conference (I), NTU-NUS-SMU Tri-Uni Conference (P), ATA Midyear Meeting (D)
- 2022 2nd WHU Young Scholar Tax Conference (D), CAR Conference (I), 5th Waterloo-Austin Biennial Global Taxation Symposium (I), EIASM 12th Conference on Current Research in Taxation (P, D, SC), 3rd Norwegian Tax Accounting Symposium (P), Texas A&M (P), Singapore Management University (P), Ohio State (P), ASU (P), University of Iowa (P), Bocconi (P), LSE (P)
- 2021 AAA Accounting PhD Rookie Recruiting and Research Camp (P), NTA Annual Meeting (D), Colorado State (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), U 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) (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 U (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), U 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

Singapore Management University

Awards	2023 Teaching Excellence Award
Spring 2024	ACCT 720 Research Topics in Accounting (Ph.D. seminar, tax sessions): 6.8 / 7
Fall 2023	ACCT 101 Financial Accounting (Undergraduate, 2 sections): 6.72 / 7
Fall 2022	ACCT 101 Financial Accounting (Undergraduate, 3 sections): 6.63 / 7

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
Fall 2019	AIS 621 Corporate and Advanced Taxation (Graduate, Teaching Assistant for Prof. Stacie Kelley): 4.84 / 5 (TA rating)
Spring 2019	AIS 100 Introductory Financial Acct. (Undergraduate, Instructor): 4.81 / 5
Fall 2018	AIS 100 Introductory Financial Acct. (Undergraduate, Instructor): 4.62 / 5

WU Vienna

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

Ad Hoc Reviewer – Accounting and Business Research, Contemporary Accounting Research, European Accounting Review, Journal of Accounting and Public Policy, Journal of Corporate Finance, National Tax Journal, Public Finance Review

Conference Reviewer – FARS Midyear Meeting (2024), MIT Asia Conference in Accounting (2023), EAA Annual Congress (2023), Hawai'i Accounting Research Conference (2023), AAA Annual Meeting (2024, 2022, 2021, 2020), ATA Midyear Meeting (2023, 2021, 2020, 2019)

Program Committee Member – JATA Conference (2022-2024), AAA Annual Meeting (ATA Section, 2020-2024)

Grants and Awards

StartUp Grant, Singapore Management University	2022
Naming Scholarship & Accounting Department Scholarship, UW-Madison	2018 – 2022
Graduate School Student Research Travel Grant – Research Award, UW-Madison	2019
Mobility Grant (Research Stay U of Illinois), WU Vienna	2018
Merit Award (Presentation ATA Midyear Meeting), WU Vienna	2018

E&Y Travel Grant & Marty Escoffier Award, ATA	2018
Need-based Scholarship (Travel Grant to Chicago), WU Vienna	2017
Merit Scholarship (Ph.D. coursephase), WU Vienna	2016, 2017

Academic Work Experience

Instructor, RA, and TA (Dept. of Accounting), UW-Madison	2018 – 2022
Ph.D. RA & TA (Business Taxation Group, Prof. Eberhartinger), WU Vienna	2015 – 2018
Student RA & TA (Inst. for Strategic Mgmt., Prof. Hoffmann), WU Vienna	2013 – 2015

Other Work Experience

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

Study Visits

University of Manchester (M.Sc. Exchange Student), UK	2014
Universidad de Granada (B.Sc. Exchange Student), Spain	2011

Personal

Languages: German (native), English (fluent), Spanish (advanced, EU B2 level)

Hobbies: Cooking & Nutrition, Sports (active: tennis, running, BJJ, Muay Thai, & scuba diving; passive: soccer & football), History, Reading (currently, spy thrillers)

References available upon request