

# David Martin Pankraz SAMUEL

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## Academic Appointments

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2022 – Assistant Professor of Accounting  
**Singapore Management University** Singapore

## Education

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2018 – 2022 Ph.D. in Business (Major: Accounting)  
**University of Wisconsin-Madison** Madison, WI

2018 Visiting Ph.D. Student, Department of Accountancy  
**University of Illinois at Urbana-Champaign** Champaign, IL

2015 – 2019 Ph.D. in International Business Taxation  
**Vienna University of Economics and Business** Vienna, Austria

2013 – 2015 M.Sc. Strategy, Innovation, and Management Control  
**Vienna University of Economics and Business** Vienna, Austria

2009 – 2012 B.Sc. Business Administration  
**University of Mannheim** Mannheim, Germany

## Research Interests

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

## Publications

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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, Christina Lewellen, and Dan Lynch. *Journal of Accounting and Economics* (Forthcoming).
- 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

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- [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)

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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.

### Research Presentations & Conferences

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

Scheduled	Vienna University of Economics and Business (P)
2024	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 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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### Singapore Management University

Awards	2023 Teaching Excellence Award
Spring 2024	ACCT 720 Research Topics in Accounting (Ph.D. seminar, tax sessions)
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

### 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** – 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 (2022, 2021, 2020), ATA Midyear Meeting (2023, 2021, 2020, 2019)

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

## Academic Work Experience

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2018 – 2022	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)	

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

### 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

### Study Visits

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

### Personal

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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*