

# David Martin Pankraz SAMUEL

*Assistant Professor of Accounting*

School of Accountancy  
Singapore Management University  
60 Stamford Road, Singapore 178900

Phone: +65-6826-4929  
Email: [dsamuel@smu.edu.sg](mailto:dsamuel@smu.edu.sg)  
Web: [www.david-samuel.net](http://www.david-samuel.net)

## Appointments

---

Della Suantio Fellow, Singapore Management University	2025 – Present
Stigler Center Affiliate Fellow, University of Chicago Booth School of Business	2024 – Present
Assistant Professor of Accounting, Singapore Management University	2022 – Present

## Education

---

Ph.D. in Business (Major: Accounting), University of Wisconsin-Madison	2018 – 2022
Ph.D. International Business Taxation, WU Vienna	2015 – 2019
Visiting Ph.D. Student, University of Illinois at Urbana-Champaign	2018
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

---

[3] **Monitoring Incentives and Tax Planning – Evidence from State-Owned Enterprises**, with Eva Eberhartinger. *Journal of Accounting and Public Policy*, 51, 107307, May–June 2025.

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

[2] **“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](#)

[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.

- Recipient of the [ATA Outstanding Tax Manuscript Award](#)
- Nominated for the [2021 VHB Best Paper Award](#)

## Working Papers

---

[1] **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](#)

[2] **What happens with a zero Corporate Income Tax? Evidence from a Corporate Payout Tax System**, with Harald Amberger and Georg Winkler.

## 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	Chicago Booth – Stigler Center Affiliate Fellows Conference (P), HKUST (P), RAST Conference (I)
2025	U Mannheim (P), SMU Summer Camp (P), Peking U (P)
2024	4th Norwegian Tax Accounting Symposium (C), Chicago Booth – Stigler Center Affiliate Fellows Conference (P), 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	<a href="#">SMU Most Promising Teacher Nominee (2024)</a> , SOA Most Promising Teacher (2024), SOA Teaching Excellence Award (2024, 2023)
Fall 2024	ACCT 101 Financial Accounting (Undergraduate, 2 sections): 6.42 / 7
Spring 2024	ACCT 720 Research Topics in Accounting (Ph.D. seminar, tax sessions): 6.80 / 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	<a href="#">Henry C. Naiman Outstanding Graduate Student Teaching Award (2021, Wisconsin School of Business)</a> , Douglas Clarke Memorial Teaching Award (2020, Department of Accounting), Wisconsin School of Business Distinguished Teaching Award (2020, 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

## Supervision of Ph.D. Students

---

**Singapore Management University:** Weimian Ai (Dissertation committee member, expected graduation: 2028)

## Service

---

**Awards** – ATA Outstanding Reviewer Award, AAA Excellence in Reviewing Award (FARS Annual Meeting)

**Editorial Board** – Journal of the American Taxation Association

**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, Pacific-Basin Finance Journal, Public Finance Review, The Accounting 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 (since 2020, various sections), ATA Midyear Meeting (since 2019)

**Program Committee Member** – ATA Midyear Meeting Research Resources and Methodologies Committee (2024), JATA Conference (2022-2025), AAA Annual Meeting (ATA Section, since 2020)

### **Consulting Projects**

---

Senior Consultant (“The provision of effective tax rates”), European Commission	2024 – Present
---	----------------

### **Grants and Awards**

---

Della Suantio Fellowship, Singapore Management University	2025
Tier 1 Research Grant, Singapore Ministry of Education, S\$19,951	2024
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***