



### New DART Members Introduce Themselves



**Anisa Vrenozi:** I graduated with a BSc in finance from the University of New York Tirana in 2013 and further pursued graduate studies at the same university, earning an MSc in finance and accounting in 2015. Concurrently, I worked in the tax-auditing and banking industries, which allowed me to enhance my practical and technical skills and gave me the chance to apply the knowledge acquired during my academic studies. Upon completing my graduate studies, I worked for two years as a lecturer and researcher at the University of New York Tirana, where I had the opportunity to lecture various finance and accounting courses and to contribute to different research projects. In line with my ambitions for knowledge enhancement and academic career development, I strongly believe that the DART program offers the ideal academic environment to successfully accomplish my doctoral studies. DART's proven academic excellence, outstanding academic faculty, and stimulating and challenging interdisciplinary environment provide an excellent academic setting for innovative research. In this perspective, I am very honored to be one of DART's doctoral students.

**Febrial Pratama:** I earned my bachelor's degree in accounting in Indonesia. During my bachelor's program, I worked as a teaching assistant at the Institute for Accounting and Information Systems. After completing my master's



degree in Germany, I became a lecturer at a private university in Indonesia. This experience motivated me to pursue a doctoral degree. My research interests are in corporate reporting systems, sustainability reporting, environmental management accounting, the auditor's role in the financial reporting process, and related areas. To strengthen my profile as a researcher, I presented multiple papers at international conferences in Germany and the United States. After four years of academic experience, I decided to continue my academic career in the DART program. I am so thankful to DART for offering me this great opportunity to advance my future academic career.

### Research Awards granted by the Styrian Association of Tax Advisors and Auditors

Peter Krenn and Lisa Rumplmayr, both former students at the Institute of Accounting and Taxation, were among the first to receive a research award from the Styrian Association of Tax Advisors and Auditors. These awards are given to students with excellent master's or doctoral theses in the areas of business taxation and tax law. Peter Krenn received an award for his dissertation that analytically examines the impact of taxation on managerial incentives and compensation. Lisa Rumplmayr received an award for her master's thesis, which analyzes how transfer pricing affects corporate tax avoidance based upon a sample of Austrian firms. Tina Ehrke-Rabel, head of the Institute of Tax Law, and CAR's Rainer Niemann served as the scientific committee. The award ceremony took place at the Styrian Chamber of Tax Advisors and Auditors at the end of November and was attended by both tax researchers and practitioners.



### CAR at the ACA Research Symposium

The University of St. Gallen hosted the 1st ACA Research Symposium November 8–10, 2017, which was organized by the Institute of Accounting, Control, and Auditing.



The symposium offered a unique platform for both researchers and practitioners to gather and discuss current and future challenges in accounting. In a parallel session, Kristina Berger presented her working paper "Economic incentives and social norms." Within the

framework of the Symposium, the ACA Prize in Financial Governance (successor of the famous Dr. Kausch Prize) was awarded to Anette Mikes (HEC Lausanne) to recognize her contribution of exceptional merit to the research of accounting and especially risk management. CAR's Alfred Wagenhofer, who was awarded the Dr. Kausch Prize in 2013, was part of the award jury.

### IWP Research Prize 2017

At the annual meeting of the Institut Österreichischer Wirtschaftsprüfer (IWP) in Vienna in October 2017, Claudia Schönhart, a member of the Institute of Accounting and Auditing, was awarded the third prize for her master's thesis titled "Discounting in Financial Accounting: A Critical Assessment," which was supervised by Heinz Königsmaier.



### Austrian "Steuerlehretag"

During September, the Institute of Accounting and Taxation hosted the annual Austrian "Steuerlehretag" in Admont. The scientific program of this conference included several research project presentations in the area of business taxation as well as a panel discussion on education in business taxation at Austrian universities. Harald Amberger presented a research project, which is co-authored with David Samuel (Vienna University of Economics and Business). They examine the impact of repatriation taxes on investment efficiency. Using a global sample, they provide evidence that a foreign subsidiary's investment is less aligned with local growth opportunities when its parent faces repatriation taxes on its earnings. CAR's Rainer Niemann took part in the panel discussion and gave an overview of education in business taxation at the University of Graz. The conference program also included a visit to the library of Admont Abbey. Financial support for this visit was provided by the Styrian Association of Tax Advisors and Auditors and is gratefully acknowledged.

### CAR and DART at the GEABA Conference

At the end of September, several DART and CAR members participated in the German Economic Association of Business Administration (GEABA) conference, which took place in Hohenheim, Germany. Three DART students presented their papers: Elisabeth Plietzsch on "The Auditor's Reputation and its Effect on Audit Quality and Audit Premia," Harald Hinterecker on "Risk-averse Agents and Input Market Considerations - Is First-Best Always First-Best?" and Anna Ressi on "Endogenous Scope of Firm-Union Bargaining with Vertical Pay Comparisons." DART alumnus Sebastian Kronenberger (now University of Hannover) was awarded the Walther-Rathenau prize for the best paper.



### DART Practice Workshop with David Grünberger (FMA)

At the beginning of November, DART students were invited to participate in a practice workshop with David Grünberger, Head of IFRS Enforcement and Accounting of the Austrian Financial Market Authority. Grünberger provided unique insights from his experience as an enforcer, presented the most important enforcement-related topics that are under consideration, and shared his views on the short- and long-term developments in the field of enforcement. Moreover, he talked about the differences between the enforcement systems in Austria and Germany and in other countries. The workshop was particularly beneficial for PhD students, as Grünberger provided useful input for their research projects. Finally, he highlighted an opportunity for their future careers: working as an enforcer enables and takes advantage of the skills that they develop as PhD students.

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