

Barbara Maria Beatriz Stage

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Academic Appointment

- Since 2021 **WHU - Otto Beisheim School of Management**
Assistant Professor of Financial Accounting and Business Taxation (tenure-track).
- 2018-2021 **ZEW Mannheim & University of Mannheim**
Researcher at the ZEW department of Corporate Taxation and Public Finance and the chair of International Taxation II held by Prof. Dr. Spengel.

Education

- 2016-2021 **PhD, University of Mannheim** (summa cum laude)
at the Center for Doctoral Studies in Business (CDSB) (94 ects completed).
- 2014-2016 **MSc Business Administration, University of Mannheim.**
- 2010-2014 **B. A. Philosophy & Economics, University of Bayreuth.**

Academic Affiliations and Fellowships

- 2022 - Board Member Leibniz ScienceCampus Mannheim Taxation
- 2021 - ZEW (Leibniz Centre for European Economic Research) Junior Research Associate.
- 2021 - TRR Accounting for Transparency Fellow.
- 2021 - EUTAX Observatory Research Fellow.
- 2022 - Skatteforsk- Centre for Tax Research Affiliated Researcher.

International Research Visits

- 2023 Stanford University, Stanford Graduate School of Business, Visiting Scholar, February 2023 (Host: Becky Lester).
- 2023 The University of Texas at Austin, Visiting Scholar, February 2023 (Host: Lisa De Simone).
- 2022 NHH Bergen - Norwegian School of Economics, Visiting Scholar, April-May 2022 (Host: Elisa Casi).

Research

PUBLICATIONS

- *Cross border tax evasion after the common reporting standard: game over?*, 2020, **Journal of Public Economics** 190, 104-240, joined with E. Casi & C. Spengel, [online](#).

WORKING PAPERS

- *Tax strategy disclosure: A greenwashing mandate?*, 2021, CESifo Working Paper No. 9030, joined with K. A. Bilicka, E. Casi & C. Seregini. (under R&R)
- *The Value of a Loss: The Economic Impact of Restricting Tax Loss Transfers*, joined with T. Buerhle & E. Casi & J. Voget, [online](#).
- *Lost in Information: National Implementation of Global Tax Agreements*, joined with A. Alstadsæter, E. Casi-Eberhard & J. Miethe, WP available upon request.

WORK IN PROGRESS

- *Business model digitalization, competition and tax savings*, joined with E. Casi, P. Lisowsky & M. Todtenhaupt .

OTHER PUBLICATIONS

- *Citizenship/Residence by Investment and Digital Nomad Visas: The Golden Era of Individual Tax Evasion and Avoidance?*, Chapter in Research Handbook on the Economics of Tax Havens, Ed. A. Lejour and D. Schindler (Edward Elger Publishing) joined with E. Casi & M. Mardan, [WP online](#).
- *R&D Tax Incentive Regimes – A Comparison and Evaluation of Current Country Practices*, 2022, **World Tax Journal**, joined with C. Spengel & D. Steinbrenner, [online](#).

Presentations at Conferences, Seminars & Workshops

PRESENTATIONS AT INTERNATIONAL CONFERENCES AND SEMINARS

- 2023 77th IIPF Annual Congress, Utah State University, Logan, Utah (planned).
9th Mannheim Taxation Conference, ZEW Mannheim, Mannheim (planned).
35th Annual American Taxation Association (ATA) Midyear Meeting, Washington DC.
1st CDSB Alumni Homecoming Conference Tax and Accounting Track, University of Mannheim, Mannheim.
Taxation and Mobility Workshop, ZEW Mannheim, Mannheim (discussant).
ZEW Mannheim Research Seminar, Mannheim.
- 2022 Panelist at the 1st NoCeT Tax Transparency Conference, NoCet, Bergen.
TRR 266 Annual Conference, LMU, Munich.
Berlin-Vallendar Tax Conference, Vallendar.
Utah Tax Invitational Conference (UTAXI), Salt Lake City, Utha.
44th EAA Annual Congress, Bergen.
Norwegian Tax Accounting Symposium 2022, NoCet, Bergen (invited as discussant).
WU Vienna Business Taxation Group Seminar, Vienna.
NHH Bergen - Norwegian School of Economics Brown Bag, Bergen
EUTAX Observatory Research Seminar, Paris, online.
- 2021 VHB Herbsttagung Workshop der Habilitand/inn/en, Vienna (invited).
NTA 114th Annual Conference on Taxation, online.

- American Accounting Associations' (AAA) Annual Meeting (online, as discussant).
77th IIPF Annual Congress, online.
- 2020 NTA 113th Annual Conference on Taxation, online.
University of Oxford Center for Business Taxation Doctoral Conference, online.
American Accounting Associations' (AAA) Annual Meeting (online, as discussant).
2nd WEI-ZEW Workshop, Walter Eucken Institut Freiburg and ZEW Mannheim, Freiburg.
WHU - Otto Beisheim School of Management, Vallendar.
- 2019 TRR 266 Annual Conference, University of Mannheim, Mannheim.
Presentation at WHU - Otto Beisheim School of Management, Vallendar (invited).
NTA 112th Annual Conference on Taxation, Tampa, Florida.
75th IIPF Annual Congress, University of Glasgow, Glasgow.
ZEW Public Finance Conference, ZEW Mannheim, Mannheim.
21st ZEW Summer Workshop for Young Economists, ZEW Mannheim, Mannheim.
1st MAKI Doctoral Workshop on Taxation of Businesses, University of Mannheim/University of Kiel, Kiel.
- 2018 Oxford Center for Business Taxation Conference on International Tax Cooperation: The Challenges and Opportunities of Multilateralism, University of Oxford, Oxford.
- 2017 NTA 111th Annual Conference on Taxation, New Orleans, Louisiana (presentation by co-author).
Ph.D. Seminar on Empirical Research in Taxation, held by Sonja O. Rego (Indiana University) and Petro Lisowsky (Boston University), University of Munster/Vienna University, Vienna.
Summer School on Taxation and R&D, University of Mannheim, Mannheim.

SUMMER SCHOOLS & WORKSHOPS WITHOUT PRESENTATIONS

- 2019 16th NIPE Summer School on Regression Discontinuity Designs, held by Matias D. Cattaneo (Princeton University), Braga University of Miho, Braga.
XV International Accounting Symposium Doctoral Summer School, Madrid.
- 2019 Workshop in Search of High Quality Financial Reporting Narratives: Concepts, Research Methods & Evidence, held by Steven Young (Lancaster University), Lancaster University, London.
- 2018 ESRC Workshop on Textual Analysis Methods in Accounting and Finance, held by Steven Young (Lancaster University), Lancaster University, Lancaster.

Academic Service

Conference reviewer: Mannheim Taxation Conference Committee Member (2022,2023), ATA Midyear Meeting (2023,2024), AAA Annual Meeting (2021).

REFeree IN ACADEMIC SERVICE

Journal of Public Economics, European Accounting Review, Hacienda Pública Española : Review of Public Economics / IEF

WHU UNIVERSITY SERVICE

- 2023 - Organizer Internal Brown Bag Seminar (bi-monthly) in Financial Accounting and Taxation.
2023- Organizer Research Seminar in Financial Accounting and Taxation (Starting Fall 2023).

Awards

- 2022 Dissertation Award Karin-Islinger-Stiftung
- 2020 MAFAT Young Researcher Award
- 2017 PWC Masterthesis Award

Teaching

- 2022 - 2023 Bucerius Law School: **LLM/MLB Course, *International Taxation*** (approx.30 students)
- 2022 University of Mannheim: **Guest Lecture in Part-Time Mannheim Master in Sustainability and Impact Management, *Socially Responsible Taxation*** (approx.30 students)
- 2021 - 2023 WHU Otto Beisheim School of Management: **BSc Course *Introduction to Financial Accounting*** (approx. 230 students), Bachelor- and Masterthesis supervision.
- 2018 - 2020 University of Mannheim: **Exercise class to MSc lecture *Taxation of Businesses & Individuals*** at the chair of Prof. Spengel (approx. 30 students), Bachelor- and Masterthesis supervision.
- 2011 - 2012 University of Bayreuth: **Exercise class to BA lecture *Introduction to Ethics*** (course in Philosophy) at the chair of Prof. Schüßler (incl. developing the class, approx. 30 students).

Policy Work

- 2016-2021 @ZEW Mannheim, Computing forward-looking effective corporate tax rates for Switzerland and World Wide (at sub-national level) & advising the Swiss Cantons on international tax policy with particular focus on R&D tax incentives (joint with BAK Basel & Prof. Jost Heckemeyer (Kiel University)).
- 2018-2020 @ZEW Mannheim, Computing forward-looking effective corporate tax rates for the European Commission ([DGTAXUD](#)).

Non-Academic Professional Experience

- 2015 Broll & Partner GmbH, Berlin, Political Journalism
- 2014 KPMG AG, Frankfurt am Main, Financial Services Tax

Languages & IT-Skills

Languages: German (native), English (C2, proficient)
IT-Skills: STATA, LATEX, Python, R