

# Curriculum Vitae Dr. Max Pflitsch

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## Personal details

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Born on 04.10.1992 in Bonn; Germany; married

## Research focus and methods

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A better understanding of whether and how the international tax landscape affects business decisions is the focus of my academic work. Using theoretical and empirical/archival approaches, I investigate the following research areas

- Corporate taxation and tax avoidance of internationally active firms
- Evaluation of intended and unintended effects of tax legislation
- Taxation and sustainability
- Interdisciplinary research approach. For example, the interplay between taxation, accounting and auditing.

## Academic background

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| 09/2022 | Doctorate in Business Administration<br>Cologne University, Dr.rer.pol.<br>“summa cum laude” | “Essays on the Expected and Unexpected Effects of a Major Tax Reform”<br>(M. Overesch)  |
| 11/2017 | Master of Science Economics<br>Bonn University (Grade 1,3)                                   | „The Effect of Equity Requirements on Investment and Transparency Choices with bounded Rationality of Investors” (H. Hakenes) |
| 07/2015 | Bachelor of Science Economics<br>Bonn University (Grade 1,6)                                 | “Time Inconsistency and Exploitative Contracts”<br>(D. Krähmer)   |
| 06/2012 | High school diploma (i.e., Allgemeine Hochschulreife)<br>Gymnasium Hennef (Grade: 1.8)       |   |

## Scientific activities

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|---|------------------------------|--|
| Since<br>08/2024                            | Assistant professor          | TU Dortmund University   |
| 10/2022<br>07/2024                          | Postdoctoral researcher      | Heilbronn, Technical University<br>Munich, Chair of Accounting (M.<br>Stich) |
| 03/2019-<br>10/2022                         | Research assistant           | Cologne University,<br>Chair of Business Taxation                            |
| 04/2018-<br>02/2019                         | Student assistant            | Cologne University,<br>Chair of Business Taxation                            |
| 04/2016 –<br>09/2017<br>10/2015-<br>03/2016 | Teaching assistant (“Tutor”) | Bonn University,<br>Professorship of Finance and Statistics                  |

## International research stays

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|----------------------|---|---|
| 10/2022 –<br>12/2022 | Visiting Scholar (Postdoc) at the<br>Wisconsin School of Business     | University Wisconsin-Madison,<br>Wisconsin School of Business<br>Wisconsin, USA |
| 09/2021 –<br>12/2021 | Visiting Scholar (PhD Student) at<br>the Wisconsin School of Business | University Wisconsin-Madison,<br>Wisconsin School of Business<br>Wisconsin, USA |
| 12/2016 –<br>05/2017 | Exchange student at the University<br>of Ottawa                       | Ottawa University,<br>Ottawa, Canada  |

## Professional activities outside universities

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| 08/2016-<br>10/2016 | Internship in Global Transaction<br>Transfer Pricing at KPMG | Düsseldorf, Germany |
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## Memberships

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American Accounting Association (AAA), European Accounting Association (EAA),  
Verband der Hochschullehrerinnen und Hochschullehrer für Betriebswirtschaft (VHB)

## Third-party funding and internal university funding

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### *Applied*

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| Applied<br>01/2025 | DFG Individual Research Grants,<br>“Examining the Intended und<br>Unintended Effects of Global<br>Minimum Taxes” (207.000 €) | DFG |
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### *Granted*

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| 10/2022-<br>09/2025 | “Green ledger - Transaction-based<br>carbon accounting”<br>(Joint TUM/SAP collaboration)<br>Manager of the external reporting<br>pillar of the research project<br>of the TUM accounting<br>professorship at the TUM Campus<br>Heilbronn (480.000 €) | SAP Research Center |
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| 10/2022-<br>12/2022 | Post Doc Research Scholarship for<br>the project “Investor Perception of<br>the Book Minimum Tax” (12.000 €) | DAAD |
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|---------------------|---|-------------------------|
| 10/2017-<br>09/2020 | Doctoral research in business<br>taxation Individual scholarship for<br>doctoral studies (43.200 €, for three<br>years) | Cologne Graduate School |
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|---------|---|-----------------|
| 01/2017 | Direct Exchange-Scholarship for<br>Studies Abroad related to the stay at<br>Ottawa University (1.000 €) | Bonn University |
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### **Prices/awards**

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| 12/2016 | Outstanding Teaching Assistance<br>Award for “Microeconomics B” | Bonn University |
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| 08/2016 | Outstanding Teaching Assistance<br>Award for “Principles of Business<br>Administration: Finance and<br>Investments” | Bonn University |
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### **Ad-hoc reviewer**

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AAA Annual Meeting, AAA Midyear Meeting of the Financial Accounting and Reporting Section, DAAD Master’s Study Scholarship “Leadership for Africa 2024”,EAA Annual Conference, European Accounting Review, Hawaii Accounting Research Conference, International Tax and Public Finance, Journal of the American Taxation Association, Journal

of Macroeconomics, Junior Management Science, National Tax Journal, Review of Managerial Science, TUM Business Games, VHB Annual Meeting American Accounting Association (AAA), European Accounting Association (EAA), Verband der Hochschullehrerinnen und Hochschullehrer für Betriebswirtschaft (VHB)

## Overview of publications

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### Publications and working papers

1. F. B. Gaertner, J. L. Hoopes, S. Kelly, and M. Pflitsch, Investor Perceptions of the Book Minimum Tax *Management Science*, 2025, <https://doi.org/10.1287/mnsc.2024.04750>
2. M. Dunker, M. Overesch, and M. Pflitsch, The Effects of the U.S. Tax Reform on Investments in Low-Tax Jurisdictions – Evidence from Cross-Border M&As Conditionally accepted at: *Journal of the American Taxation Association*, 2025
3. D. Lynch, M. Stich and M. Pflitsch, Earnings management around the Tax Cuts and Jobs Act of 2017, Revise and Resubmit (3<sup>rd</sup> round) at: *Review of Accounting Studies*, 2024
4. M. Pflitsch, The Investors' Assessment of Cross-Border M&A – Repatriation Taxes, Agency Conflicts and the TCJA Revise and Resubmit (2<sup>nd</sup> round) at: *European Accounting Review*, 2024
5. M. Overesch and M. Pflitsch, Cross-border effects of a major tax reform - Evidence from the European stock market, *National Tax Journal*, 2021, 75–106 <https://doi.org/10.1086/712914>
6. F. Ebeling, N. Nolden, M. Overesch, M. Pflitsch, and H. Wolff, Eignen sich Zinssätze von Anleihen für die Ermittlung fremdüblicher Zinssätze von konzerninternen Darlehen? *Internationales Steuerrecht (ISTR)* 2018, 841-847

### Work in progress

7. B. Bulloch, D. Lynch, M. Pflitsch, and J. Schroeder, Changes in Reserves for Uncertain Tax Positions Prior to and Following Purchases of Auditor Provided Tax Services Under review at *Accounting Review*
8. M. Pflitsch, and C. Pott, Examining the Expected Compliance Cost of Mandatory Supply Chain Reporting
9. K. Bax, S. Müller, M. Pflitsch, and M. Stich, In the Shadow of Scandals - An Examination of Spillover Effects of Negative ESG News on Peer-Firms' ESG disclosure and actions

## **Presentations and conference contributions**

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### **Presentations at conferences and workshops (underlined presenting author)**

1. **Invited** presentation at the EAR Annual Conference, Paris 2025: M. Pflitsch, The Investors' Assessment of Cross-Border M&A – Repatriation Taxes, Agency Conflicts and the TCJA
2. **Invited** workshop presentation at Free University of Bozen-Bolzano, 2024, Bozen, Italy: B. Bulloch, D. Lynch, M. Pflitsch, and J. Schroeder, Changes in Reserves for Uncertain Tax Positions Prior to and Following Purchases of Auditor Provided Tax Services
3. **Invited** presentation at the VHB Tax Section Conference, Kiel 2024, Investor Perceptions of the Book Minimum Tax F. B. Gaertner, J. L. Hoopes, S. Kelly, and M. Pflitsch, Investor Perceptions of the Book Minimum Tax
4. EAA annual conference, 2024, Bucharest, Romania: B. Bulloch, D. Lynch, M. Pflitsch, and J. Schroeder, Changes in Reserves for Uncertain Tax Positions Prior to and Following Purchases of Auditor Provided Tax Services
5. VHB annual conference, 2024, Lüneburg, Germany: B. Bulloch, D. Lynch, M. Pflitsch, and J. Schroeder, Changes in Reserves for Uncertain Tax Positions Prior to and Following Purchases of Auditor Provided Tax Services
6. NTA Spring Symposium, 2024, Washington, USA : F. B. Gaertner, J. L. Hoopes, S. Kelly, and M. Pflitsch, Investor Perceptions of the Book Minimum Tax
7. **Invited** presentation University of Wisconsin-Madison, tax seminar 2024, USA: M. Pflitsch, Current topics in taxation
8. ATA Midyear meeting, 2024, California, USA: B. Bulloch, D. Lynch, M. Pflitsch, and J. Schroeder, Changes in Reserves for Uncertain Tax Positions Prior to and Following Purchases of Auditor Provided Tax Services
9. Hawaii Accounting Research Conference, 2024, Hawaii, USA: B. Bulloch, D. Lynch, M. Pflitsch, and J. Schroeder, Changes in Reserves for Uncertain Tax Positions Prior to and Following Purchases of Auditor Provided Tax Services
10. Workshop presentation at Texas Christian University, 2023, Texas, USA: B. Bulloch, D. Lynch, M. Pflitsch, and J. Schroeder, Changes in Reserves for Uncertain Tax Positions Prior to and Following Purchases of Auditor Provided Tax Services
11. NTA Annual Conference on Taxation, 2023, Colorado, USA: B. Bulloch, D. Lynch, M. Pflitsch, and J. Schroeder, Changes in Reserves for Uncertain Tax Positions Prior to and Following Purchases of Auditor Provided Tax Services
12. 6<sup>th</sup> Vienna Doctoral Consortium in Taxation, 2023, Vienna, Austria: B. Bulloch, D. Lynch, M. Pflitsch, and J. Schroeder, Changes in Reserves for Uncertain Tax Positions Prior to and Following Purchases of Auditor Provided Tax Services
13. 6<sup>th</sup> Vienna Doctoral Consortium in Taxation, 2023, Vienna, Austria, Discussion of: The Impact of Environmental Taxes on Commercial Traffic and Its Environmental Consequences, A. Pfrang, and J. Zental
14. European Association of Law and Economics 40<sup>th</sup> Annual Conference, 2023, Berlin, Germany: M. Pflitsch, The Investors' Assessment of Cross-Border M&A – Repatriation Taxes, Agency Conflicts and the TCJA
15. Workshop presentation at UW-Madison Business School – Wisconsin School of Business, 2023, Wisconsin USA: B. Bulloch, D. Lynch, M. Pflitsch, and J. Schroeder, Changes in Reserves for Uncertain Tax Positions Prior to and Following Purchases of Auditor Provided Tax Services

16. AAA Annual Congress, 2023, Colorado, USA: M. Pflitsch, The Investors' Assessment of Cross-Border M&A – Repatriation Taxes, Agency Conflicts and the TCJA
17. Workshop presentation at Technical University of Munich, 2023, Raitenhaslach, Germany: B. Bulloch, D. Lynch, M. Pflitsch, and J. Schroeder, Changes in Reserves for Uncertain Tax Positions Prior to and Following Purchases of Auditor Provided Tax Services
18. Presentation at The Tax Foundation, 2023, Washington, USA: F. B. Gaertner, J. L. Hoopes, S. Kelly, and M. Pflitsch, Investor Perceptions of the Book Minimum Tax
19. Presentation at Michigan Tax Invitational, 2023, Michigan, USA: F. B. Gaertner, J. L. Hoopes, S. Kelly, and M. Pflitsch, Investor Perceptions of the Book Minimum Tax
20. 13<sup>th</sup> EIASM Conference on Current Issues in Taxation, 2023, Münster, Germany: F. B. Gaertner, J. L. Hoopes, S. Kelly, and M. Pflitsch, Investor Perceptions of the Book Minimum Tax
21. 13<sup>th</sup> EIASM Conference on Current Issues in Taxation, 2023, Münster, Germany, Discussion of: Passing the Shareholders' Tax Burden to the Corporation: Evidence from Inheritance and Gift Tax, H.J. Na, and T. Jung
22. EAA Annual Congress, 2023, Helsinki/Espoo, Finland, M. Pflitsch: The Investors' Assessment of Cross-Border M&A – Repatriation Taxes, Agency Conflicts and the TCJA
23. EAA Annual Congress, 2023, Helsinki/Espoo, Finland, Discussion of: Audit-Firm Cross-Border Integration and Client-Firm Tax-Motivated Income Shifting: Evidence from PwC Europe, T. Chow, A. Elemes, and K. J. Klassen
24. Workshop at University of Southern California, 2023, California, USA : F. B. Gaertner, J. L. Hoopes, S. Kelly, and M. Pflitsch, Investor Perceptions of the Book Minimum Tax
25. Workshop at Vienna University (WU), 2023, Vienna, Austria: D. Lynch, M. Stich, and M. Pflitsch, Earnings management around the Tax Cuts and Jobs Act of 2017
26. Workshop at National University of Singapore (NUS), 2023, Singapore: D. Lynch, M. Stich, and M. Pflitsch, Earnings management around the Tax Cuts and Jobs Act of 2017
27. Workshop at Kent State University, 2023, Ohio, USA: D. Lynch, M. Stich, and M. Pflitsch, Earnings management around the Tax Cuts and Jobs Act of 2017
28. NTA Annual Conference on Taxation, 2022, Florida, USA (scheduled but cancelled due to hurricane): M. Pflitsch, The Investors' Assessment of Cross-Border M&A – Repatriation Taxes, Agency Conflicts and the TCJA
29. Workshop presentation at UW-Madison Business School – Wisconsin School of Business, 2022, Wisconsin, USA: M. Pflitsch, The Investors' Assessment of Cross-Border M&A – Repatriation Taxes, Agency Conflicts and the TCJA
30. The 2<sup>nd</sup> WHU Young Scholar Tax Conference, 2022 (virtual): M. Pflitsch, The Investors' Assessment of Cross-Border M&A – Repatriation Taxes, Agency Conflicts and the TCJA
31. Workshop presentation at Technical University of Munich, 2022, Raitenhaslach, Germany: M. Pflitsch, The Investors' Assessment of Cross-Border M&A – Repatriation Taxes, Agency Conflicts and the TCJA
32. 12<sup>th</sup> EIASM Conference on Current Research in Taxation, 2022 (virtual): M. Pflitsch, The Investors' Assessment of Cross-Border M&A – Repatriation Taxes, Agency Conflicts and the TCJA

33. 12<sup>th</sup> EIASM Conference on Current Research in Taxation, 2022 (virtual), Discussion of: The effect of taxes on CEO performance, F. Buhlmann, M. Ruf, and J. Voget
34. EAA Annual Congress, 2022, Helsinki/Espoo, Finland: F. B. Gaertner, J. L. Hoopes, S. Kelly, and M. Pflitsch, Investor Perceptions of the Book Minimum Tax
35. Workshop presentation at UW-Madison Business School – Wisconsin School of Business, 2021, Wisconsin, USA: D. Lynch, M. Stich, and M. Pflitsch, Earnings management around the Tax Cuts and Jobs Act of 2017
36. NTA Annual Conference on Taxation, 2021 (virtual): D. Lynch, M. Stich, and M. Pflitsch, Earnings management around the Tax Cuts and Jobs Act of 2017
37. Swiss Accounting Conference, 2021, Switzerland: D. Lynch, M. Stich, and M. Pflitsch, Earnings management around the Tax Cuts and Jobs Act of 2017
38. Workshop at Boston University, 2021, Boston, USA: D. Lynch, M. Stich, and M. Pflitsch, Earnings management around the Tax Cuts and Jobs Act of 2017
39. Workshop at Missouri University, 2021, Missouri, USA: D. Lynch, M. Stich, and M. Pflitsch, Earnings management around the Tax Cuts and Jobs Act of 2017
40. Workshop at Ohio State University, 2021, Ohio, USA: D. Lynch, M. Stich, and M. Pflitsch, Earnings management around the Tax Cuts and Jobs Act of 2017
41. EAA Annual Congress, 2021 (virtual), D. Lynch, M. Stich, and M. Pflitsch, Earnings management around the Tax Cuts and Jobs Act of 2017
42. EAA Doctorial Colloquium, 2021 (virtual), D. Lynch, M. Stich, and M. Pflitsch, Earnings management around the Tax Cuts and Jobs Act of 2017
43. Workshop at Ludwig-Maximilians-Universität München (LMU), 2020, Munich, Germany: D. Lynch, M. Stich and M. Pflitsch, Earnings management around the Tax Cuts and Jobs Act of 2017
44. Workshop at Paderborn University, 2020, Paderborn, Germany: D. Lynch, M. Stich, and M. Pflitsch, Earnings management around the Tax Cuts and Jobs Act of 2017
45. Workshop at Florida State University, 2020, Florida, USA: D. Lynch, M. Stich, and M. Pflitsch, Earnings management around the Tax Cuts and Jobs Act of 2017
46. Workshop at Technical University of Munich, 2020, Munich, Germany: D. Lynch, M. Stich, and M. Pflitsch, Earnings management around the Tax Cuts and Jobs Act of 2017
47. NTA Annual Conference on Taxation, 2019, Tampa, USA: M. Overesch and M. Pflitsch, Cross-border effects of a major tax reform - Evidence from the European stock market
48. Annual Congress of the International Institute of Public Finance, 2019, Glasgow Scotland: M. Overesch and M. Pflitsch, Cross-border effects of a major tax reform - Evidence from the European stock market
49. 8<sup>th</sup> WHU Doctoral Summer Program in Accounting Research, 2019, Vallendar, Germany: D. Lynch, M. Stich, and M. Pflitsch, Earnings management around the Tax Cuts and Jobs Act of 2017
50. EAA Annual Congress, 2019, Paphos, Cyprus: M. Overesch and M. Pflitsch, Cross-border effects of a major tax reform - Evidence from the European stock market
51. VHB Annual Congress, 2019, Rostock, Germany: M. Overesch, and M. Pflitsch, Cross-border effects of a major tax reform - Evidence from the European stock market
52. VHB Annual Congress, 2019, Rostock, Germany, Discussion of: Do Corporate Taxes Affect Executive Compensation? T. Bornemann, M. Jacob, and M. Sailer