

Anna Theresa Bührle

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📍 DIW Berlin

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ACADEMIC EMPLOYMENT

- 09/2023 – present DIW Berlin
Research Associate in the Public Economics Department
- 11/2018 – 08/2023 ZEW – Leibniz Centre for European Economic Research, Mannheim:
Researcher in the unit “Corporate Taxation and Public Finance”
- 2015 – 2018 ZEW – Leibniz Centre for European Economic Research, Mannheim:
Research assistant in the unit “Corporate Taxation and Public Finance”

EDUCATION

- 09/2017 – 09/2022 Graduate School of Economic and Social Sciences, University of Mannheim: PhD
program taxation with 3 month research stay at Norwegian School of Economics
(NHH) Bergen, Norway (Grade: summa cum laude)
- 09/2015 – 08/2017 University of Mannheim: M.Sc. Management with focus on taxation (Grade: 1.6)
- 09/2012 – 08/2015 University of Mannheim: B.Sc. Business Administration with exchange semester in
Lancaster, England (Grade: 1.8)

REFEREED PUBLICATIONS

- Loss offset and interest deduction limitation rules in the EU as a response to the Corona crisis.**
British Tax Review, 2022, (4), p. 453-479. (with L. Fischer & C. Spengel)
- Tax law and the transfer of losses: A European overview and categorization.** *Intertax*, 2020, Vol. 48
(6/7), p. 564-581. (with C. Spengel)

WORK IN PROGRESS

- Do tax loss provisions distort venture capital funding of start-ups?** ZEW DP No. 21-008; November
2022
- The value of a loss: The economic impact of restricting tax loss transfers.** TRR 266 Accounting for
Transparency Working Paper Series No. 128; August 2023 (with E. Casi, B. Stage & J. Voget)
- The spillover effect of managerial taxes on mutual fund risk-taking.** ZEW Discussion Paper No. 23-
028; July 2023 (with C. Yen)
- From corporate tax competition to global cooperation? Trends, prospects and effects on German
family businesses.** ZEW DP No 23-027; July 2023 (with K. Nicolay, C. Spengel & S. Wickel)

PRACTICIONER-ORIENTED & POLICY WORK

- Study on international tax competition* (in German), on behalf of the Foundation for Family Businesses: 2023
(with K. Nicolay, C. Spengel & S. Wickel)
- Study on the German Corona Tax Stimulus Acts* (in German), on behalf of the Friedrich Naumann Founda-
tion. 2021 (with C. Spengel & L. Fischer)
- Tax policy options in the Corona crisis (in German). *Der Betrieb*, 2020, Vol. 47, p. 2484-2490. (with L.
Fischer & C. Spengel)

PRESENTATIONS AT CONFERENCES AND WORKSHOPS

EAA Annual Congress (2023, 2022), ZEW Public Finance Conference (2023, 2019), Ghent Conference on International Taxation (2023), IIPF (2023, 2022, 2020), Mannheim Taxation Annual Conference (2022), EAA Doctoral Colloquium (2022), Oxford University CBT Doctoral Conference (2022), Bi-annual WHU Young Scholar Tax Conference (2022), NoCeT/NHH Brown Bag Seminar (2022), NTA (2021, 2020), International Accounting Research Symposium (2021), Mannheim Taxation Campus Meeting (2021, 2019)

AWARDS

2023 Karin-Islinger-Foundation prize for outstanding dissertations

2021/2022 ZEW Sponsors' Association Prize for best economic policy advisory project for study on the Second Corona Tax Stimulus Act on behalf of the Friedrich Naumann Foundation

1st place PwC-arqus price for master thesis in business administration (2018)

ORGANIZATION OF CONFERENCES AND WORKSHOPS

2023 Workshop „Taxation and mobility“ (co-initiation and coordination)

2022 Africa on the move: diaspora, mobility, migration, languages, culture and economy (summer school; co-initiation and coordination)

9th Mannheim Taxation Annual Conference (coordination and scientific advisory board)

2020 1st Winter School for Doctoral Candidates at the University of Mannheim

TEACHING AND THESIS SUPERVISION

2023 “Basic Academic Skills” (Seminar; University of Mannheim, B.Sc. Business Administration)

2022 „Basics of taxation: Types of taxes“ (Exercise class; University of Mannheim, Business School, Mannheim Master of Taxation)

2018 – 2022 master, seminar (master level), bachelor theses (> 20 students supervised)

GRANTS

Travel grants: Women Go Abroad DAAD (2022), American Taxation Association-KPMG Doctoral Consortium Fellow (2022), Research Infrastructure for Innovation Policy Studies 2 (RISIS2) (2019)

Policy work: Foundation for Family Businesses (2022), Friedrich Naumann Foundation for Freedom (2021)

Fellowships: Wissen Bewegen! Elfriede Höhn-Fellowship

ACADEMIC SERVICE

Reviews for journals: Journal of Tax Administration (2023), International Tax and Public Finance (2022)

Committee work: Speaker of the Council of Doctoral Candidates at the Business School, University of Mannheim (2018 – 2022)

LANGUAGE & IT SKILLS

German (native), English (fluent), French (basic knowledge)

STATA, LaTeX, Excel VBA