

Publications & Academic Services

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[Version: April 26, 2019]

I. Published Articles in Refereed Academic Journals

- Steuerneutrale Realteilung bei Übertragung von Einzelwirtschaftsgütern in das Gesamthandsvermögen einer Schwesterpersonengesellschaft (*Tax Neutral ‚Realteilung‘ in Sidestream Transfers of Individual Assets or Liabilities into an Affiliated Partnership*). *Steuer und Wirtschaft* 2017, Vol. 94, No. 4, pp. 320-330; jointly with Natalie Steiner. Final version [online access](#).
- Detecting Target-Driven Earnings Management Based on the Distribution of Digits. *Journal of Business Finance & Accounting* 2017, Vol. 44, No. 1, pp. 63-93; jointly with Christoph Watrin. Final version [open access](#).
- Bandbreiteneinengung bei der Ermittlung von Verrechnungspreisen: Verwendung von Konfidenzintervallen für geschätzte Quantile in der steuerlichen Einkünfteabgrenzung (*Narrowed Bandwidths in Transfer Pricing: Determinants of Sampling Error for Quantile Assessment in Cross-Border Profit Attribution*). *Die Betriebswirtschaft* 2016, Vol. 76, No. 6, pp. 477-520; jointly with Mark Trede. Final version [online access](#).
- Interquartilsbandbreiten bei der Ermittlung von Verrechnungspreisen: Average-Methode und Pooling-Methode (*Average Method vs. Pooling Method: A Theoretical Discussion on the Assessment of Interquartile Ranges in Transfer Pricing*). *Zeitschrift für Betriebswirtschaftliche Forschung* 2015, Vol. 67, No. 3, pp. 329-366; jointly with Mark Trede. Final version [open access](#).
- Improving Earnings Quality: The Effect of Reporting Incentives and Accounting Standards. *Advances in Accounting* 2012, Vol. 28, No. 1, pp. 179-188; jointly with Christoph Watrin. Final version [online access](#).
- The Effect of Book-Tax Conformity and Tax Accounting Incentives on Financial Accounting: Evidence from Public and Private Limited Companies in Germany. *International Journal of Accounting, Auditing and Performance Evaluation* 2012, Vol. 8, No. 3, pp. 274-302; jointly with Christoph Watrin and Christiane Pott. Final version [online access](#).
- Ziffernanalyse und Chi-Quadrat-Anpassungstest in der steuerlichen Anwendung: Probleme bei Verletzung der Unabhängigkeitsannahme und Lösungsvorschläge (*Digit Distribution Analysis and Chi-Squared Goodness of Fit Test in Tax Auditing: Issues and Solutions When the Independence Assumption is Violated*). *Die Betriebswirtschaft* 2009, Vol. 69, No. 6, pp. 701-716; jointly with Mark Trede and Christoph Watrin. Final version [online access](#).

- Benford's Law: An Instrument for Selecting Tax Audit Targets? Review of Managerial Science 2008, Vol. 2, No. 3, pp. 219-237; jointly with Christoph Watrin and Ralf Struffert. Final version [online access](#).
- Comparing Direct and Indirect Taxation: The Influence of Framing on Tax Compliance. The European Journal of Comparative Economics 2008, Vol. 5, No. 1, pp. 33-56; jointly with Christoph Watrin. Final version [open access](#).
- Deutsche Mindestbesteuerung und ihre Belastungswirkung im europäischen Vergleich (*The Burden of German Minimum Taxation in a Comparison Across Europe*). Steuer und Wirtschaft 2008, Vol. 85, No. 3, pp. 238-248; jointly with Christoph Watrin and Ansas Wittkowski. Final version [online access](#).

II. Published Articles in Professional Journals

- Freiberufliche Einkünfte unter Mithilfe fachlich vorgebildeter Arbeitskräfte - Auslegung des Tatbestandsmerkmals der eigenverantwortlichen Tätigkeit (*Freelance Income Derived with Involvement of Skilled Employees - Interpretation of Sole Responsibility Element*). Deutsches Steuerrecht 2019, forthcoming; jointly with Judith Geyer and Sandra Kratzenberger.
- Fremdvergleichsprüfung bei grenzüberschreitenden Gesellschafterdarlehen nach Maßgabe des Art. 9 Abs. 1 OECD-MA (*Arm's Length Testing of Cross-Boarder Shareholder Loans in Accordance with Article 9 (1) OECD-MC*). Internationales Steuerrecht 2019, forthcoming; jointly with Natalie Steiner.
- Überlegungen zur steuerlichen Optimierung der Verpflegungspauschale am Beispiel eines „DiMiDo-Professors“ (*Discussion of Per Diem Allowances in the Case of ‚Three Days a Week in the Office Professor‘*). Die Steuerberatung 2019, forthcoming; jointly with Judith Geyer and Sarah Jarvers.
- Anwendbarkeit des § 1 Abs. 1 AStG auf Teilwertabschreibungen aus grenzüberschreitenden Gesellschafterdarlehen (*Applicability of § 1 (1) German FTA to Write-Offs on Cross-Boarder Shareholder Loans*). Die Unternehmensbesteuerung 2019, Vol. 12, No. 4, pp. 212-281; jointly with Christoph Schrall and Natalie Steiner.
- Ertragsteuerliche Auswirkungen des BREXITS auf britische Limiteds mit Verwaltungssitz in Deutschland (*Corporate Income Tax Impact of Brexit on British Limiteds with Place of Effective Management in Germany*). Deutsches Steuerrecht 2019, Vol. 57, No. 7, pp. 305-311; jointly with Judith Geyer.
- Sperrwirkung des Art. 9 Abs. 1 OECD-MA gegenüber § 8b Abs. 3 Sätze 4 ff. KStG bei Gewinnminderungen aus grenzüberschreitenden konzerninternen Darlehensforderungen (*Blocking Effect of Article 9 (1) OECD-MC against § 8b (3) 4 et seq. German CTA in the Event of Losses Caused by Revaluations in Cross-Border Intra-Group Loan Receivables*). Finanz-Rundschau 2018, Vol. 100, No. 23, pp. 1065-1074; jointly with Natalie Steiner.
- Das Tatbestandsmerkmal der EU-Staatsangehörigkeit im deutschen Ertragsteuerrecht - eine Untersuchung der Auswirkungen des BREXIT vor

- dem Hintergrund des Diskriminierungsverbots in Art. 25 Abs. 1 DBA-VK (*The Element of EU Citizenship in German Income Tax Law - An Investigation of the Effects of BREXIT with Specific Consideration for the Nondiscrimination Rule of Article 25 DTA Germany-UK*). Internationales Steuerrecht 2018, Vol. 27, No. 23, pp. 908-915; jointly with Judith Geyer.
- BREXIT: Application of the EU Arbitration Convention and Recourse to the CJEU Following Departure of a Member State from the EU. *British Tax Review* 2018, Vol. 63, No. 2, pp. 193-210; jointly with Judith Geyer and Michael Puls.
 - Und immer wieder „Verunglückte Organschaft“: Diskussion und Deskriptive Erkenntnisse zur Abschaffung des Gewinnabführungsvertrags (!) im Gegenzug einer Erhöhung der beteiligungsmäßigen Anforderungen an die finanzielle Eingliederung (*Profit and Loss Transfer Agreements as a Requirement of Establishing Fiscal Unity - Discussion and Descriptive Analysis*). *Deutsche Steuerzeitung* 2018, Vol. 106, No. 6, pp. 197-208; jointly with Judith Geyer and Ansa Wittkowski.
 - Sonderprobleme des BREXIT im Umwandlungssteuerrecht: Rückwirkungsfiktion und Erfüllung eines Ersatzrealisationstatbestands (*BREXIT in M&A Taxation: Fiction of Retroactive Effect and Fiction of Asset Disposition*). *Finanz-Rundschau* 2017, Vol. 99, No. 23, pp. 1069-1079; jointly with Judith Geyer.
 - BREXIT: Zugänglichkeit der EU-Schiedskonvention und des EuGH nach dem EU-Austritt eines Mitgliedstaates (*BREXIT: Application of the EU Arbitration Convention and Recourse to the CJEU Following Departure of a Member State from the EU*). *Internationales Steuerrecht* 2017, Vol. 26, No. 21, pp. 881-889; jointly with Judith Geyer and Michael Puls.
 - Neudefinition des Anwendungsbereichs der Realteilung - Steuerneutrale Realteilung auch bei Sachwertabfindung mit Einzelwirtschaftsgütern (*Redefinition of the Scope of Application for Cases of ‚Realteilung‘ - Tax Neutral ‚Realteilung‘ with Individual Assets or Liabilities*). *Die Unternehmensbesteuerung* 2017, Vol. 10, No. 8, pp. 448-452; jointly with Natalie Steiner.
 - Realteilung mit Einzelwirtschaftsgütern ohne Auflösung der Personengesellschaft (*‚Realteilung‘ with Individual Assets or Liabilities in Avoidance of Partnership Liquidation*). *Deutsches Steuerrecht* 2017, Vol. 55, No. 17, pp. 912-921; jointly with Natalie Steiner.
 - Bewertung von Transferpaketen in Funktionsverlagerungs-Fällen: Anwendung eines endlichen Kapitalisierungszeitraums (*Valuations in Cases of Cross-Border Business Restructurings: Avoiding the Terminal Value*). *Internationales Steuerrecht* 2013, Vol. 22, No. 22, pp. 855-861; jointly with Andrea Eisenberg.
 - Die Betriebsstättendefinition des Art. 5 OECD-Musterabkommen: Aktuelle Änderungen bei Bau- und Montage- sowie Dienstleistungsbetriebsstätten (*The Definition of a Permanent Establishment According to Art. 5 OECD Model*

Tax Convention: Current Changes with Regard to Building Sites, Constructions and Services). Deutsches Steuerrecht 2013, Vol. 51, No. 19, pp. 944-949; jointly with Franziska Bürkle.

- Ziffernanalyse in der steuerlichen Betriebsprüfung: Voraussetzungen, Funktionsweise, Anwendungsmöglichkeiten (*Digit Analysis in Tax Auditing: Prerequisites, Functionality, Application*). Die Wirtschaftsprüfung 2009, Vol. 62, No. 2, pp. 98-106; jointly with Christoph Watrin.
- Modelltheoretische Überlegungen zur Reform der deutschen Konzernbesteuerung (*A Model Approach to the Reform of the German Group Taxation System*). Die Unternehmensbesteuerung 2008, Vol. 1, No. 9, pp. 557-565; jointly with Christoph Watrin and Anas Wittkowski.

III. Books, Book Chapters and Edited Volumes

Forschungsreihe Rechnungslegung und Steuern.

- Accounting and Taxation (Edited Research Series). Springer Gabler Publishing, Wiesbaden since 2017; Editor jointly with Norbert Herzig, Christoph Watrin and Guido Förster.
- The Influence of Financial Accounting and Tax Rules on the Behavior of Management and Taxpayers, Münster 2008 (Dissertation).

IV. Active Working Papers and Work in Progress

The author page can be found on [SSRN](#).

- Pushing the Wrong Buttons: VAT Evasion by Misclassification of Meal Consumption Type. Working Paper; jointly with Arnt Hopland. Current version available on [SSRN](#).
- Norderfriedrichskoog! Tax Havens, Tax Competition and the Introduction of a Minimum Tax Rate. Working Paper; jointly with Will Boning and Joel Slemrod.
- Will you Marry Me...in December? Tax-Induced Wedding Date Shifting and Mismatching in Long-Term Relationships. Working Paper; jointly with Kerstin Roeder. Current version available on [SSRN](#).
- Using Mutual Agreement Procedures to Create a Proxy for Bilateral Tax Controversy. Working Paper; jointly with Matthias Eckerle and Mark Trede.
- Why Don't They Bunch? - The Effects of Threshold-Dependent Tax Enforcement on the Size Distribution of Firms. Working Paper; jointly with Drahomir Klimsa.
- An Experimental Investigation of Behavioral Effects in International Tax Dispute Resolution. Work in Progress; jointly with Christian Füst and Friedrich Sommer.

- What Happens When Tax Havens are Shut Down? An Analysis of Accounting Decisions and Location Decisions. Working Paper; jointly with Martin Thomsen and Christoph Watrin.
- The Impact of Taxes on Location Decisions. Working Paper; jointly with Martin Thomsen and Christoph Watrin.

V. Academic Conferences and Presentations on Invitation

- (2019) University of North Carolina Tax Symposium (Chapel Hill, USA); Midyear Meeting of the American Taxation Association (San Antonio, USA[#]); Taxation Section Meeting of the German Academic Association for Business Research (Münster, Germany[#]).
- (2018) WHU Research Seminar in Finance & Accounting (Vallendar, Germany), Norwegian Tax Accounting Symposium (Bergen, Norway), Roundtable Taxation and Information Technology (Munich, Germany), MaTax Science Taxation Campus Conference (Mannheim, Germany), Annual Symposium on Accounting, Auditing and Taxation (Siegen, Germany), Vallendar-Berlin Conference on Tax Research (Vallendar, Germany), Annual Symposium of the Centre for Business Taxation (Oxford, United Kingdom); European Accounting Association Annual Congress (Milano, Italy); Conference on Legal Tax Research (Düsseldorf, Germany[#]); Annual Conference of the German Academic Association for Business Research (Magdeburg, Germany).
- (2017) Saxony Tax Symposium (Chemnitz, Germany), Illinois Symposium on Tax Research XV (Chicago, USA[#]); Research Seminar of the Department of Controlling, Accounting at Taxation at the University of Hannover (Hannover, Germany); European Accounting Association Annual Congress (Valencia, Spain); Conference on Legal Tax Research (Salzburg, Austria[#]); Taxation Section Meeting of the German Academic Association for Business Research (Würzburg, Germany); Research Seminar of the Department of Accounting, Auditing and Law jointly with the Norwegian Center for Taxation at NHH Norwegian School of Economics (Bergen, Norway), National Tax Association Annual Conference on Taxation (Philadelphia, USA^{*}).
- (2016) Research Seminar Series of the Department of Finance, Accounting and Statistics at the Vienna University of Economics and Business (Vienna, Austria); Conference on Legal Tax Research (Düsseldorf, Germany[#]); Annual Conference of the German Academic Society of Economics (Augsburg, Germany[#]); Research Conference of the National Statistical Office (Wiesbaden, Germany).
- (2015) Conference on Tax Research (Berlin, Germany[#]); Annual Symposium of the Centre for Business Taxation (Oxford, United Kingdom); Schmalenbach Business Research Conference (Düsseldorf, Germany[#]); MaTax Science Taxation Campus Conference (Mannheim, Germany); Annual Conference of the German Academic Society of Economics (Münster, Germany[#]); Federal Ministry of Finance Academy Conference on Big Data in Taxation (Brühl, Germany[#]); Diverted Profits Tax Conference (London, United Kingdom[#]).

- (2014) Norwegian Center for Taxation BrownBag Series (Bergen, Norway); Oxford Centre for Business Taxation BrownBag Series (Oxford, United Kingdom); Midyear Meeting of the American Taxation Association (San Antonio, USA); Annual Conference of the German Academic Association for Business Research (Leipzig, Germany); Annual Symposium of the Centre for Business Taxation (Oxford, United Kingdom); European Accounting Association Annual Congress (Tallinn, Estonia); EIASM Workshop on Current Research in Taxation (Münster, Germany); Workshop Empirical Research in Business Taxation (Mannheim, Germany); Federal Ministry of Finance Symposium on International Tax Policy (Berlin, Germany[#]); Research Seminar of the Department of Accounting, Auditing and Law jointly with the Norwegian Center for Taxation at NHH Norwegian School of Economics (Bergen, Norway); Taxation Section Meeting of the German Academic Association for Business Research (Hannover, Germany); University of North Carolina Tax Symposium (Chapel Hill, USA[#]); FIBE Conference (Bergen, Norway[#]).
- (2013) Conference on Taxing Multinational Firms (Mannheim, Germany); Colloquium of the Institute of Public Finance (Münster, Germany); Illinois Symposium on Tax Research XIII (Chicago, USA); American Accounting Association Annual Meeting (Anaheim, USA); EIASM Workshop on Current Research in Taxation (Münster, Germany); Annual Symposium of the Centre for Business Taxation (Oxford, United Kingdom); European Accounting Association Annual Congress (Paris, France); Annual Conference of the Tax Section of the German Academic Association for Business Research (Berlin, Germany); Annual Conference of the Accounting Section of the German Academic Association for Business Research and IAAER (Eschborn, Germany).
- (2012) Accounting Day (Münster, Germany); EIASM Workshop on Current Research in Taxation (Münster, Germany); Workshop Empirical Research in Business Taxation (Mannheim, Germany).
- (2011) EIASM Workshop on Current Research in Taxation (Münster, Germany).
- (2008) Accounting Section Meeting of the German Academic Association for Business Research (Berlin, Germany^{*}); European Accounting Association Annual Congress (Rotterdam, Netherlands); Accounting Day (Münster, Germany).

* joint research presented by co-author (without own conference participation).

conference participation without own presentation, discussion or other role.

VI. Discussant Roles and Session Chair Roles

- Session Chair at the Norwegian Tax Accounting Symposium 2018, Bergen (Norway).
- Discussant of “Corporate Income and Consumption Tax Planning in the Digital Age - Evidence from European Service Firms” by Marcel Olbert and

Ann-Catherin Werner. Vallendar-Berlin Conference on Tax Research 2018, Vallendar (Germany).

- Discussant of “How to Improve Tax Compliance? Evidence from Countrywide Experiments in Belgium” by Jan-Emmanuel De Neve, Teodora Tsankova, Clement Imbert, Maarten Luts and Johannes Spinnewijn. Annual Symposium of the Centre for Business Taxation 2018, Oxford (United Kingdom).
- Session Chair (Taxation Section) at the European Accounting Association Annual Congress 2018, Milano (Italy).
- Discussant of “The Role of Audit on Micro Firms’ Tax Avoidance Behavior” by Ting Dong, Milda Tylaite and Ryan Wilson. European Accounting Association Annual Congress 2018, Milano (Italy).
- Discussant of “Taxing Away M&A: Capital Gains Taxation and Acquisition Activity” by Lars P. Feld, Martin Ruf, Ulrich Schreiber, Maximilian Todtenhaupt and Johannes Voget. Annual Conference of the German Academic Association for Business Research 2018, Magdeburg (Germany).
- Session Chair (Taxation Section) at the European Accounting Association Annual Congress 2017, Valencia (Spain).
- Panel Chair at the Symposium on Tax Effects of the United Kingdom Exiting the European Union (BREXIT) 2017, Augsburg (Germany).
- Discussant of “Corporate Tax Planning and Stock Returns” by Shane Heitzman and Maria Ogneva. Annual Symposium of the Centre for Business Taxation 2015, Oxford (United Kingdom).
- Discussant of “Tax Competition from a European Perspective” by Frank Streif. Workshop Empirical Research in Business Taxation 2014, Mannheim (Germany).
- Session Chair (Financial Reporting Section) at the European Accounting Association Annual Congress 2014, Tallinn (Estonia).
- Discussant of “Exploiting a Window of Opportunity: Multinationals’ Profit Shifting in the Absence of Restrictions” by Carolin Holzmann. Conference on Taxing Multinational Firms 2013, Mannheim (Germany).
- Discussant of “Do Analysts’ Cash Flow Forecasts Encourage Managers to Enhance Real Cash Flows? Evidence from Tax Planning” by Benjamin Ayers, Andrew Call and Casey Schwab. American Accounting Association Annual Meeting 2013, Anaheim (USA).
- Session Chair at the EIASM Workshop on Current Research in Taxation 2013, Münster (Germany).
- Discussant of “The Elasticity of Taxable Income and Income-Shifting: What is “Real” and What is Not?” by Jarkko Harju and Tuomas Matikka. Annual Symposium of the Centre of Business Taxation 2013, Oxford (United Kingdom).

- Discussant of “Discontinued Operations, Equity Incentives, and Investor Trading” by Ananth Seetharaman, Helen Hurwitz, Weimin Wang and Xu (Frank) Wang. Annual Conference of the Accounting Section of the German Academic Association for Business Research and IAAER 2013, Eschborn (Germany).
- Discussant of “Biased Effects of Taxes and Subsidies on Portfolio Choices” by Hagen Ackermann, Martin Fochmann and Benedikt Mihm. Annual Conference of the Tax Section of the German Academic Association for Business Research 2013, Berlin (Germany).
- Discussant of “Country-Specific Sentiment and Tax Behavior” by Axel Möhlmann. Workshop Empirical Research in Business Taxation 2012, Mannheim (Germany).

VII. Other Publications and Public Statements

- Wirtschaftswoche, 2017, Thyssenkrupp Tata Steel - Die wahren Gründe für den Niederlande-Sitz (*Thyssenkrupp Tata Steel - The Real Reasons for the Netherland Headquarter*). Public statement [online access](#).
- Wirtschaftswoche, 2015, Wie Steuerschlupflöcher Betriebsrentner benachteiligen (*How Tax Loopholes Disadvantage Corporate Pensioners*). Public statement [online access](#).