

# Barbara Maria Beatriz Stage

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Born: August 30, 1990—Moenchengladbach, Germany

Nationality: German

## Current position

- 2018- **Doctoral candidate & researcher at**  
– **ZEW Mannheim**, Department of Corporate Taxation and Public Finance (64 % Position)  
– **University of Mannheim**, Chair of International Taxation II, Prof. Dr. Spengel (36 % Position)

## Previous academic work experience

- 2016-2018 **ZEW Mannheim**, research assistant at the department of Corporate Taxation and Public Finance  
2015-2016 **University of Mannheim**, research assistant at the chair of Prof. Voget (Taxation & Finance)  
2011-2012 **ZEW Mannheim**, internship at the department of Corporate Taxation and Public Finance

## Education

### University of Mannheim

2016-2021 **Doctoral program** at the Center for Doctoral Studies in Business (94 ects completed)

2014-2016 **MSc Business Administration** - Major Business Taxation (Elective Tax Law),  
Master thesis completed at the chair of Prof. Spengel (International Taxation),  
Thesis topic: Taxation Issues of Cloud Computing Transactions

### University of Bayreuth

2010-2014 **B. A. Philosophy & Economics**,  
Bachelor thesis completed at the chair of Prof. Larch (Econometrics)

## Research: Publications & Work in Progress

- *Cross border tax evasion after the common reporting standard: game over?*, 2020, Journal of Public Economics 190, 104-240, joined with Elisa Casi & Christoph Spengel.
- Work in Progress/WP available: *Qualitative Information Disclosure: Is Mandating Additional Tax Information Disclosure Always Useful?*, joined with Katarzyna A. Bilicka, Elisa Casi-Eberhard & Carol Seregini.
- Work in Progress: *How does digitalization affect the tax sensitivity of location decisions of MNEs?*, joined with Elisa Casi-Eberhard.

**Research interests:** Empirical tax research (focus: tax accounting & public economics)

## Conferences & Workshops

### CONFERENCES & WORKSHOPS WITH PRESENTATIONS

- 2020 NTA 113th Annual Conference on Taxation, virtual.  
University of Oxford Center for Business Taxation Doctoral Conference, virtual.  
The American Accounting Association Annual Meeting, virtual (only discussant).  
2nd WEI-ZEW Workshop, Walter Eucken Institut Freiburg and ZEW Mannheim, Freiburg.
- 2019 TRR 266 Annual Conference, University of Mannheim, Mannheim.  
NTA 112th Annual Conference on Taxation, Tampa, Florida.  
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.  
NTA 111th Annual Conference on Taxation, New Orleans, Louisiana.
- 2017 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.

## Teaching

### University of Mannheim

- 2018 - 2020 **Teaching assistant** to graduate lecture *Taxation of Businesses & Individuals* at the chair of Prof. Spengel (incl. developing and holding of exercise class, developing exams, holding office hours, approx. 30 students). **Students' evaluation: 1.3** (average overall instructor satisfaction, 2019).
- 2017 - 2021 **Thesis supervisions** of 9 Master thesis, 6 Bachelor thesis & 7 Seminar thesis at the chairs of Prof. Spengel & Prof. Dörrenberg and at the Mannheim Business School part-time Master in Accounting & Taxation.
- 2019 - 2021 **Coordination and organisation of Master thesis & Bachelor thesis supervisions** (incl. coordination on topic selection) at the chairs of Prof. Spengel & Prof. Doerrenberg.
- 2019 **Coordination and organisation of the seminar thesis class** at the chair of Prof. Spengel (incl. supervisions) at the Mannheim Business School part-time Master in Accounting & Taxation.
- 2011/2012 **University of Bayreuth**  
**Teaching assistant** to undergraduate lecture *Einführung in die Ethik* at the chair of Prof. Schüßler (incl. developing and holding the exercise course, approx. 30 students).

## Memberships & Grants

TRR 266 Accounting for Transparency trans-regional Collaborative Research Center.  
Mannheim Taxation Leibniz Science Campus.  
Interdisciplinary research network on *Taxation in the Era of Digital Transformation*; Leibniz funded at ZEW Mannheim.

## Awards

2020 MAFAT Young Researcher Award  
2017 PWC Masterthesis Award

## Policy Work

2016-2021 Computing effective corporate tax rates for Switzerland and World Wide levels (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 Computing effective corporate tax rates for the European Commission ([DGTAXUD](#)).

## Non-Academic Professional Experience

2015 Internship in political journalism, Broll & Partner GmbH, Berlin  
2014 Internship in the department for Financial Services Tax, KPMG AG, Frankfurt am Main

## Languages & IT-Skills

Languages: German (mother tongue), English (C2, proficient), French (A2-B1, basic)  
IT-Skills: STATA, LATEX, Python (basics), R (beginner)

## References

Professor Christoph Spengel  
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