

ADRIAN KUBATA

adrian.kubata@uni.lu

December 2024

ACADEMIC APPOINTMENTS

University of Luxembourg, Luxembourg

Assistant Professor of Business Administration with a Specialization in Business Taxation, September (Tenured Faculty), 2023–present,

IESEG School of Management, Paris, France

Assistant Professor of Accounting, September 2020–August 2023

University of Münster, Institute of Accounting and Taxation, Germany

Senior Academic Council (Akademischer Oberrat), October 2017–September 2020

Academic Council (Akademischer Rat), October 2010–October, 2017

ACADEMIC LEADERSHIP

Program Director, Master of Accounting and Audit, December 2024–present

Authorization to Supervise Doctoral Research (Autorisation à Diriger des Recherches, ADR), September 2023–present

VISITING POSITIONS

Visiting Faculty, University of Iowa, Tippie College of Business

Invited by Jaron Wilde (scheduled for Spring 2025)

Visiting Faculty, University of California at Irvine, The Paul Merage School of Business, USA

Invited by Terry Shevlin (1 month in 2017)

Visiting Faculty, University of California at Irvine, The Paul Merage School of Business, USA

Invited by Terry Shevlin (3 months in 2014)

Visiting Faculty, University of Washington, Michael G. Foster School of Business, USA

Invited by Terry Shevlin (6 months in 2011)

PROFESSIONAL APPOINTMENTS

Audit and Tax Consultant at the BRB Group, Hamburg, Germany—A medium-sized tax and auditing company, April 2010–September 2010 (www.brbgruppe.de)

EDUCATION

Doctor of Economics, University of Oldenburg, Germany, 2007–2010

Diploma in Economics (Focus: Tax, Accounting, Macroeconomics, Econometrics, and Empirical Research Methods), University of Oldenburg, Germany, 2004–2007

Undergraduate Diploma in Business Administration (Focus: Tax, Accounting, Law), University of Oldenburg, Germany, 2002–2004

EDITORIAL APPOINTMENTS

Editorial Board, *Accounting in Europe*, January 2022–present

RESEARCH INTERESTS

Corporate Tax Avoidance (Measurement and Determinants), Tax Planning in Loss Firms, Biases and Inferences in Research Designs, Capital Markets-Based Accounting, Information Content of Earnings and Stock Prices, Profit Shifting, Tax Effects on Business Decisions and Asset Prices

RESEARCH PUBLICATIONS

Edwards, A., Kubata, A., Shevlin, T. 2021. The Decreasing Trend in U.S. Cash Effective Tax Rates: The Role of Growth in Pre-tax Income. *The Accounting Review*, 96(5): 231–261.

Kubata, A. 2021. Tax Deficits through Income Shifting of German Multinational Companies (Steueraufkommensverluste durch Gewinnverlagerungen deutscher multinationaler Unternehmen). *Internationales Steuerrecht (IStR)*, 30(24): 949–955.

Kubata, A. 2020. Do German Multinational or Domestic Corporations engage in more Tax Planning? (Betreiben deutsche nationale oder multinationale Konzerne mehr Steuerplanung?) *Die Unternehmensbesteuerung (Ubg)*, 13(3): 141–146.

Watrin, C., Kubata, A., 2014. Methods to detect tax fraud (Methoden zur Aufdeckung von Steuerbetrug). *Betriebswirtschaftliche Forschung und Praxis (BFuP)*, 66(2): 141–157.

Kubata, A., Riegler, F., Straßen, L., 2014. On the Commercial Nature of Freelance Partnerships (Zur Gewerblichkeit freiberuflich tätiger Personengesellschaften). *Deutsches Steuerrecht (DStR)*, 52(40): 1949–1955.

Kubata, A., 2010. Economic Growth and Employment in Germany: An Empirical Test of the Learning by Doing-Hypothesis. Dr. Kovac Publisher, Hamburg, Germany (Doctoral Monograph in Applied Economics, 524 pages).

WORKING PAPERS AND PAPERS UNDER REVIEW

Edwards, A., Kubata, A., Shevlin, T. 2024. Tax Payments in Loss Firms.

Kubata, A., Shevlin, T. 2024. The Information Content of Earnings and Prices.

WORK IN PROGRESS

Biased DiD Estimators with Ratio Response Variables. Kubata, A. and Wilde, J. H.

The Magnitude of Profit Shifting.

Biased Long-Run Tax Avoidance Measures.

The Impact of Subsidiary Locations on the Effective Tax Rates of German Multinationals.

The Information Content of Earnings: Price and Return Models Revisited.

How Well Does Pre-tax Income Explain Cash ETRs?

Why Is the Price–Earnings Anomaly Not Arbitrated Away?

PROFESSIONAL SERVICE

Ad Hoc Reviewer Academic Journals

The Accounting Review (TAR), Contemporary Accounting Research (CAR), Journal of Accounting and Public Policy (JAPP), European Accounting Review (EAR), The Journal of American Taxation Association (JATA), Accounting and Business Research (ABR), Accounting in Europe (AinE), Economics & Politics (ECPO).

Conference Reviewer

Contemporary Accounting Research Conference 2022, AAA Annual Meeting, CAAA Annual Meeting, EAA Annual Meeting

Scientific Committee Member

Member of the Scientific Committee of the Annual Congress of the European Accounting Association, responsible for the assessment and the selection of research papers in the category “Taxation” for the annual EAA Conference (2018–present)

Scientific Committee Member of the IAAER World Conference 2022 in Paris

Conference Organizer

2nd Conference on Capital Market-Based Accounting Research (Keynote Speaker: Jake Thornock, Brigham Young University), University of Münster, German, 2017.

1st Conference on Capital Market-Based Accounting Research (Keynote Speaker: Andrew Call, Arizona State University), University of Münster, Germany, 2016.

Conference Co-Organizer (together with Christoph Watrin)

7th EIASM Conference on Current Research in Taxation (Keynote Speakers: Petro Lisowsky, Sonja Olhofs Rego), University of Münster, Germany, 2017.

6th EIASM Conference on Current Research in Taxation (Keynote Speakers: Alex Edwards, Terry Shevlin), University of Münster, Germany, 2016.

5th EIASM Conference on Current Research in Taxation (Keynote Speakers: Ken Klassen, Ryan Wilson), University of Münster, Germany, 2015.

4th EIASM Conference on Current Research in Taxation (Keynote Speakers: Dhammika Dharmapala, Kevin Markle), University of Münster, Germany, 2014.

3rd EIASM Conference on Current Research in Taxation (Keynote Speakers: Douglas Shackelford, Scott Dyreng), University of Münster, Germany, 2013.

2nd EIASM Conference on Current Research Taxation (Keynote Speakers: Jennifer Blouin, John Robinson), University of Münster, Germany 2012.

Research Groups

Research Group on Taxation and Fiscal Policy, University of Luxembourg

RESEARCH PRESENTATIONS AND CONFERENCE PARTICIPATION

2024–4th Norwegian Tax Accounting Symposium (invitation only)

2024–EAA Annual Congress, Bucharest, Romania

2023–Contemporary Accounting Research Conference, Vancouver, Canada

2023–Terry Shevlin Conference, Seattle, USA

2023–European Accounting Review Conference, Madrid (invitation only)

2022–Accounting Workshop Presentation, University of Toronto, Canada (presenter)

2022–3rd Norwegian Tax Accounting Symposium, (invitation only) (discussant)

2018–JATA Conference

2017–Research Seminar, University of Mannheim (presenter)

2015–CAAA Annual Conference (presenter)

2015–American Accounting Association (AAA) Annual Meeting (presenter)
2015–European Accounting Association (EAA) Annual Congress (presenter)
2014–Journal of International Accounting Research Conference (presenter)
2013–European Accounting Association (EAA) Annual Congress (presenter)
2012–American Accounting Association (AAA) Annual Meeting (presenter)
2012–ZEW, University of Mannheim, and Goethe University Frankfurt Workshop on Empirical Research in Business Taxation (discussant)
2012–EIASM Workshop on Current Research in Taxation (presenter)

TEACHING EXPERIENCE

University of Luxembourg (September 2023–present)

Bachelor Level: *Management Accounting and Control, Cost Accounting, Business Taxation* (beginning Winter Semester 2025)

Master Level: *Financial Analysis and Security Valuation, Applied Econometrics* (beginning Summer Semester 2025)

PhD Level: *Taxes and Innovation* (beginning Winter Semester 2025)

IESEG School of Management (September 2020–2023)

Bachelor Level: *Corporate Governance and Risk Management, Financial Analysis*

Master Level: *Tax Planning, Corporate Taxation, International Taxation, Research and Consulting Tools, Special Topics in Auditing and Advisory.*

University of Münster (October 2010–September 2020)

Bachelor Level: *Principles of Federal Income Taxation of Corporations* (only in occasional semesters), *German Income Tax Law* (only in occasional semesters)

Master Level: *Seminar on Business Taxation* jointly with PricewaterhouseCoopers Osnabrück, Germany (only in occasional semesters), *International Corporate Taxation* (only in occasional semesters)

MBA Level: *Case Study Seminar* (2016–2020), *International Corporate Taxation* (2016–2020)

PhD Level: *Empirical Tax Research* (2011–2020), *Accounting Theory* (2011–2020), *PhD Brown Bag Seminar in Accounting and Taxation* (2011–2020), *STATA Labs* (2018–2020)

EXTERNAL FUNDING

Chairman of the Registered Association Accounting and Taxation

As Chairman of the Executive Board of the Association Accounting and Taxation (Rechnungslegung und Steuern e.V. in Münster), I was responsible for promoting research and teaching in the field of accounting and taxation.

My role involved securing third-party funding and donations to support the association's initiatives, successfully raising substantial annual contributions during my tenure from 2012 to 2019.

LANGUAGES

German (native), English (fluent), Polish (fluent), French (beginner)

CONTACT INFORMATION

University of Luxembourg
Faculty of Law, Economics and Finance
Department of Economics and Management
Campus Kirchberg
Building G – Office 110
6 Rue Richard Coudenhove-Kalergi
L-1359 Luxembourg
Phone: (+352) 46 66 44 5887
Fax: (+352) 46 66 44 36283