

# CURRICULUM VITAE

**Lisa Hillmann**

(October 2020)

## ACADEMIC POSITIONS

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Since 09/2015	University of Goettingen Research Assistant, Chair of Business Taxation
04/2014 – 08/2015	University of Goettingen Student Assistant, Chair of Business Taxation
11/2013 – 08/2015	University of Goettingen Tutor, Chair of Business Taxation
10/2012 – 08/2015	University of Goettingen Tutor, Chair of Statistics

## EDUCATION

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Since 10/2015	University of Goettingen PhD, Business Administration, 2015 – 2020 (expected)
08/2018 – 10/2018	University of North Carolina at Chapel Hill, USA Visiting PhD Student, Kenan-Flagler Business School (invited by Wayne Landsman)
08/2015	University of Oxford, UK Visiting Student, Oriel College
10/2013 – 09/2015	University of Goettingen Master in Taxation (M.Sc.)
10/2010 – 09/2013	University of Goettingen Bachelor in Economics (B.A.)

## PUBLICATIONS

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Book chapters	Wellens, L./Hillmann, L. (2020): Anwendung des AOA in ausgewählten Ländern [ <i>translated: Application of the AOA in selected countries</i> ], in: Oestreicher, A./Wellens, L./Schmitger, A., Gewinnabgrenzung nach dem Authorized OECD Approach (AOA), Cologne (Germany) 2020, Part 4 (Chapter 17-22)
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- Practice-oriented journals Hillmann, L./Höhl, R. (2018): Interest Limitation Rules: At a Crossroads between National Sovereignty and Harmonization, in: European Taxation 2018, pp. 140-148
- Oestreicher, A./Hillmann, L. (2017): Bedeutung der OECD/G20 Empfehlungen für die Entwicklung der Vorschriften zu steuerlichen Verrechnungspreisen in Deutschland [*translated: Importance of OECD/G20 recommendations to the development of transfer pricing regulations in Germany*], in: Internationales Steuerrecht 2017, pp. 645-658

## WORKING PAPERS

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Hillmann, L. (2020): Private Firm and Shareholder Response to Dividend Taxation: Evidence from the Taxation of Corporate Minority Shareholders (*Job Market Paper*)  
 – accepted at the EAA Doctoral Colloquium 2020

Hillmann, L./Oestreicher, A. (2020): Tax Depreciation and Investment Decisions: Evidence from the Leasing Sector

Hillmann, L. (2020): The Effect of Public Country-by-Country Reporting on Real Activities of EU Banks

Hillmann, L./Höhl, R. (2019): Corporate Tax Asymmetries, Investment Behavior and Marginal Tax Rates  
 – funded by the German Research Foundation (DFG)

## CONFERENCE PRESENTATIONS & PARTICIPATIONS

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2020	VHB Annual Meeting (virtual), EAA Doctoral Colloquium (Bucharest, Romania)*, EAA Annual Congress (Bucharest, Romania)*
2019	EAA Annual Congress (Paphos, Cyprus), IIPF Annual Congress (Glasgow, UK), AAA Annual Meeting (San Francisco, USA)
2018	Global Issues in Accounting Conference (Chapel Hill, USA), UNC-Duke Accounting Fall Camp (Durham, USA)
2017	EAA Annual Congress (Valencia, Spain)
2016	Workshop “Empirical Tax Research” (ZEW – Centre for European Economic Research, Mannheim, Germany)

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\* The conference has been cancelled due to Covid-19.

## **TEACHING – UNIVERSITY OF GOETTINGEN**

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Undergraduate	Exercise “Company Taxes I” (German): 2015 – 2018
Graduate	Exercise “International Company Taxation” (German): 2015 – 2016  Lecture and Seminar “Empirical Tax Research” (German): 2016 – 2020
Seminar Papers and Theses	Supervisor of Seminar Papers, Bachelor Theses and Master Theses: 2015 – 2020

## **ACADEMIC SERVICE**

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Ad hoc reviewer	Economic Modelling
Conference reviewer	AAA Annual Meeting (2019)
Conference discussant	IIPF Annual Congress (2019) and VHB Annual Meeting (2020)
Committee work	Member of the admissions committee for the master programme “Master in Taxation” at the University of Goettingen (since 2016)
Administration	Database administration (Amadeus, Bankscope, Zephyr) at the Chair of Business Taxation, University of Goettingen

## **POLICY WORK**

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2018 – 2019	Consequences of digitalization on the determination and auditing of tax transfer prices – The future of the transactional profit split method, joint project for the German Federal Ministry of Finance
2014 – 2017	Effects of taxation on company decisions, joint with the ZEW – Centre for European Economic Research in Mannheim (Germany), funded by the German Research Foundation (DFG) (particular focus on simulated marginal tax rates and investment decisions)
2015 – 2016	Consequences of authoritative depreciation rules on investment activities with special reference to the leasing sector, project for the Federal Association of German Leasing Companies

## **NON-ACADEMIC EMPLOYMENT**

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02/2015 – 04/2015	PricewaterhouseCoopers AG (PwC), Frankfurt am Main, Germany Internship, service line: Corporate Tax and International Tax Services
02/2014 – 03/2014	PricewaterhouseCoopers AG (PwC), Frankfurt am Main, Germany Internship, service line: Transfer Pricing
09/2013 – 10/2013	Deloitte & Touche GmbH, Stuttgart, Germany Internship, service line: Business Tax – Advisory Services
02/2013 – 04/2013	PricewaterhouseCoopers AG (PwC), Hamburg, Germany Internship, service line: Audit

## **MISCELLANEOUS**

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Languages	German (native), English (fluent)
IT-Skills	STATA, HTML, SQL, R

## **REFERENCES**

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### **Andreas Oestreicher (Supervisor)**

Professor of Taxation  
Chair of Business Taxation  
Faculty of Business and Economics  
University of Goettingen  
Email: andreas.oestreicher@uni-goettingen.de

### **Wayne Landsman**

KPMG Distinguished Professor of Accounting  
UNC Kenan-Flagler Business School  
University of North Carolina at Chapel Hill  
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### **Reinald Koch**

Professor of Taxation  
Chair of Business Administration and Business Taxation  
Ingolstadt School of Management  
Catholic University of Eichstätt-Ingolstadt  
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### **Nathan C. Goldman**

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North Carolina State University  
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