

CV

DR. SVEA HOLTMANN

WORK ADDRESS

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PERSONAL INFORMATION

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Born: June 23, 1993 in Hammelburg (Germany)  
Citizenship: German

RESEARCH INTERESTS

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Primary: Taxation & Sustainability  
Secondary: Tax Avoidance, Green Taxes, Tax Law

EMPLOYMENT & RESEARCH VISITS

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since 11/2023	ASSISTANT PROFESSOR University of Mannheim, Area Accounting & Taxation MannheimTaxation Fellowship
09/2024 - 12/2024 <i>planned</i>	ACADEMIC VISITOR Stanford Graduate School of Business, USA Visiting Rebecca Lester
07/2023 - 10/2023	POST-DOCTORAL RESEARCHER University of Mannheim, Area Accounting & Taxation MannheimTaxation Fellowship
08/2018 - 03/2023	RESEARCH ASSISTANT Catholic University of Eichstaett-Ingolstadt, Germany Chair of Business Administration and Business Taxation (Prof. Dr. Reinald Koch) Chair of Economics, esp. Public Finance (Prof. Dr. Dominika Langenmayr)

01/2022 - 04/2022	ACADEMIC VISITOR Saïd Business School University of Oxford, UK Visiting Michael Devereux
02/2020 - 03/2020	ACADEMIC VISITOR Center for Economic Behavior and Inequality (CEBI) University of Copenhagen, Denmark Visiting Niels Johannesen

## EDUCATION

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08/2018 - 4/2023	PHD IN ECONOMICS (DR. RER. POL.) Catholic University of Eichstaett-Ingolstadt, Germany Title: Taxation & Dimensions of Sustainability Supervisors: Prof. Dr. Reinald Koch, Prof. Dr. Dominika Langenmayr
10/2015 - 07/2018	MASTER OF SCIENCE IN BUSINESS ADMINISTRATION Major: Finance, Accounting, Controlling, Taxation Catholic University of Eichstaett-Ingolstadt, Germany GPA: 1.17/4.00 (excellent, equivalent UK/US letter: A)
08/2016 - 12/2016	VISITING STUDENT Hanken School of Economics, Helsinki, Finland
10/2012 - 09/2015	BACHELOR OF SCIENCE IN BUSINESS & ECONOMICS University of Passau, Germany GPA: 1.5/4.00 (very good, equivalent UK/US letter: A)
10/2011 - 09/2012	BACHELOR OF SCIENCE IN BUSINESS ADMINISTRATION Degendorf Institute of Technology, Germany
07/2011	ABITUR (A-LEVELS) Frobenius-Gymnasium Hammelburg, Germany GPA: 1.1/4.00 (excellent, equivalent UK/US letter: A)

## GRANTS, AWARDS AND SCHOLARSHIPS

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11/2018	PRICE FOR THE BEST MASTER'S THESIS 'Förderpreis der Stadt Ingolstadt' (1,000 €)
11/2018	PRICE FOR THE BEST MASTER'S THESIS 'Universitätspreis der Sparkasse Eichstaett für die beste Masterarbeit' (1,000 €)
04/2012 - 06/2018	SCHOLARSHIP FROM THE CUSANUSWERK (ca. 20,000 €) German scholarship organisation sponsoring gifted students in Germany with outstanding academic achievements.
06/2016 - 06/2018	SCHOLARSHIP FROM THE SCHMALENBACH FOUNDATION (2,000 €)
07/2016	PRICE FOR OUTSTANDING BACHELOR'S THESIS 'IHK-Preis für herausragende Abschlussarbeiten' (1,000 €)

## PUBLICATIONS

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### PUBLICATIONS IN REFEREED JOURNALS

- R. Koch, S. Holtmann, H. Giese (2023). Losses Never Sleep: The Effect of Tax Loss Offset on Stock Market Returns during Economic Crises, *Journal of Business Economics*, 93(1-2), 59-109.
- F. Reiter, D. Langenmayr, S. Holtmann (2021). Avoiding Taxes: Banks' Use of Internal Debt, *International Tax and Public Finance*, 28(3), 717-745.
- S. Holtmann (2020). Tax Avoidance Using Hybrid Financial Instruments Among European Countries, *British Tax Review*, Issue 2, 217-240.
- M. Gamm, S. Holtmann, R. Koch (2020). Die Besteuerung von Immobilien-Publikumsfonds nach dem InvStRefG - Eine steuerliche Vorteilhaftigkeitsanalyse, *Steuer und Wirtschaft (StuW)*, 97(4), 368-380.

### NON-PEER-REVIEWED PUBLICATIONS

- H. Giese, B. Graßl, S. Holtmann, P. Krug (2020). Steuerliche Entlastungsmöglichkeiten für kleine und mittlere Unternehmen wegen der COVID-19-Pandemie – Kann das Steuersystem Solidarität in der Gesellschaft fördern?, *Deutsches Steuerrecht (DStR)*, 58(15-16), 752-760.
- S. Holtmann, R. Koch, D. Langenmayr (2020). Masterstudiengang 'Taxation' an der WFI - Ingolstadt School of Management, *beck.digitax*, 5/2020.
- S. Holtmann, R. Koch, D. Langenmayr (2020), Informationen für Studium und Beruf: Masterstudiengang 'Taxation' an der WFI—Ingolstadt School of Management, *Wirtschaftswissenschaftliches Studium*, 49, 51-52.

### GUEST ARTICLES IN NEWSPAPERS AND BLOGS

- H. Giese, S. Holtmann (2023). Ein teurer Weg zum klimafreundlichen Fahren, *Fankfurter Allgemeine Zeitung*, 4. Dezember 2023.
- S. Holtmann, D. Langenmayr (2021). Steuervermeidung: Interne Fremdfinanzierung bei Banken, *Ökonomenstimme*, 25. Januar 2021.

### WORK IN PROGRESS

- H. Giese, S. Holtmann. Towards Green Driving - Income Tax Incentives for Plug-in Hybrids, [TRR 266 Accounting for Transparency Working Paper Series No. 118, 2023](#).
- A.-S. Braun, S. Holtmann, R. Koch, D. Langenmayr. Assessing the Impacts of Robot Taxation: Investment and Employment in South Korean Firms.
- S. Holtmann, D. Langenmayr, V. Merlo, G. Wamser. Corporate Taxation and Firm Productivity.
- S. Holtmann, R. Koch, D. Langenmayr. Tax Avoidance with Hybrid Financial Instruments.

## REFEREEING

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Journal of Accounting and Public Policy, Finance Research Letters

## TEACHING EXPERIENCE

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Evaluations (in parentheses) reflect the “Teaching Quality Index” (Lehrqualitätsindex) on a scale from 0 (poor) to 100 (very good), i.e. the course evaluation by all participating students. Non-evaluated courses are denoted by (.).

Tutorials	ESG REGULATION AND SUSTAINABILITY REPORTING (BACHELOR) COMPANY TAXATION IN THE EU: TOWARDS MORE FAIRNESS AND SUSTAINABILITY (Bachelor) Evaluation: 99.5 (WT 18/19); 99.8 (WT 19/20); 99.3 (WT 20/21); 92.9 (WT 21/22); 100 (WT 22/23)
	BILANZSTEUERRECHT UND DATEV (Bachelor) Evaluation: (.) (ST 2019); (.) (ST 2021)
Seminars	AKTUELLE FRAGEN DER UNTERNEHMENSBESTEUERUNG (Master) (.) (ST 2020) PROSEMINAR BETRIEBSWIRTSCHAFTLICHE STEUERLEHRE (Bachelor) (.) (ST 2022)
Theses	BACHELOR AND MASTER THESES
Other	SUPERVISION OF THE LECTURE SERIES “SUSTAINABLE ECONOMY” (WT 22/23) Catholic University of Eichstaett-Ingolstadt

## SERVICE TO THE PROFESSION

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Initiation and organisation of a virtual research seminar for doctoral students in the field of tax (since 2021)

## SELECTED CONFERENCES AND SEMINAR PRESENTATIONS

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### 2024

Seminars	Reserach Seminar (Otto von Guericke University Magdeburg, planned)
Workshops	Participant in the ENGAGE.EU Think Tank (planned) on “Leading the Green Transition: Advancing Research for Sustainable Value Creation” (NHH Bergen)

### 2023

Conferences	10th Annual Mannheim Taxation Conference (ZEW Mannheim)
Seminars	Brownbag Seminar (University of Mannheim)
Workshops	Short keynote speech at the workshop “Starting points for strengthening the participation of regions and their citizens in value creation through the expansion of renewable energies” (German Federal Ministry for Economic Affairs and Climate Action)

### 2022

Conferences	17. arqus-Jahrestagung (University of Magdeburg)
Seminars	Brownbag Seminar (University of Tübingen), Herbsttagung der Kommission Betriebswirtschaftliche Steuerlehre im VHB e.V. (University of Göttingen), Public Economics Workshop (ifo Institut, Munich), Research Seminar at the Centre for Business Taxation (University of Oxford)

## 2021

Conferences | 7th Berlin-Vallendar Conference on Tax Research (online), 77th Annual Congress of the IIPF (online), First EAA Virtual Annual Congress (online)

## 2020

Seminars | Research Seminar at the Center for Economic Behavior and Inequality (CEBI) (University of Copenhagen)

## 2019

Conferences | Oxford University Centre for Business Taxation Doctoral Conference (Saïd Business School, Oxford), 6th Annual MaTax Conference (ZEW Mannheim)

Seminars | Public Economics Workshop (ifo Institut, München)

## REFEREEING

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Journal of Accounting and Public Policy, Finance Research Letters

## OTHER SKILLS

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Languages: | German (mother tongue), English (excellent), French (good), Italian (basic)  
Swedish (basic)

Software: | Stata, L<sup>A</sup>T<sub>E</sub>X, SAP-ERP, Microsoft Office

Mannheim, February 2024