# Raphael Müller

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#### **EDUCATION**

09/2018-present	<b>Graduate School of Economic and Social Sciences (GESS)</b> , Mannheim Ph.D. Candidate in Taxation at the CDSB
09/2015-01/2018	University of Mannheim, Mannheim, Germany M.Sc., Master in Management (Business Taxation and Finance)
09/2011-08/2014	Management Center Innsbruck (MCI), Innsbruck, Austria B.A., Management & Law
09/2013-12/2013	Universidad Pontificia Comillas (ICADE), Madrid, Spain Erasmus Exchange Student at the ICADE-Faculty

#### **RESEARCH INTERESTS**

Cost and Benefits of Tax Transparency, Taxation of the Digitalized Economy, Sustainability and Tax Accounting

#### **PUBLICATIONS**

Transfer pricing for digital business models: Early evidence on challenges and options for reform. 2019, *World Tax Journal*, 11, pp. 557-588 (with Stefan Greil and Marcel Olbert).

How do Tax Compliance Labels Impact Sharing Platform Consumers? An Empirical Study on the Interplay of Trust, Moral, and Intention to Book. 2022, *Information Systems and e-Business Management*, <a href="https://doi.org/10.1007/s10257-022-00554-7">https://doi.org/10.1007/s10257-022-00554-7</a> (with David Dann, Ann-Catherin Werner, Timm Teubner, Alexander Mädche, and Christoph Spengel).

### **WORKING PAPERS/RESEARCH PROJECTS**

How Do Investors Value the Publication of Tax Information? Evidence from the European Public Country-by-Country Reporting. 2021, *Working Paper* available at <a href="https://papers.ssrn.com/sol3/papers.cfm?abstract\_id=3949860">https://papers.ssrn.com/sol3/papers.cfm?abstract\_id=3949860</a> (with Stefan Weck and Christoph Spengel).

Spillover Effects from Private to Public Disclosure – Evidence from Country-by-Country Reporting. 2021, *Work in Progress* (with Jan Kock and Johannes Voget).

On the Determinants and Effects Corporate of Tax Transparency: Review of an Emerging Literature. 2020, *Working Paper* available at <a href="https://papers.ssrn.com/sol3/papers.cfm?abstract\_id=3736747">https://papers.ssrn.com/sol3/papers.cfm?abstract\_id=3736747</a> (with Christoph Spengel and Heiko Vay).

### **CONFERENCES AND WORKSHOPS**

2021	Virtual Doctoral Tax Brown Bag, TRR 266 Annual Conference – University of Paderborn, NTA Annual Meeting – Poster Session, DIBT Doctorate Workshop – WU Vienna, 7 <sup>th</sup> International Workshop on the Sharing Economy – Universitat Oberta de Barcelona
2020	PhD Workshop in Business Taxation – University of Brescia, BDI/Business at OECD/OECD – International Tax Conference
2019	TRR 266 Annual Conference – University of Mannheim, XV. International Accounting Research Symposium – Universidad Carlos III de Madrid

### **TEACHING EXPERIENCE**

Hniv	ersity	Ωf	Mann	heim
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2018-2022 Bachelor Course: Business Taxation

### Mannheim Business School

2018-2022 Bachelor, Seminar and Master Thesis Supervision Mannheim

2019-2022 Master Accounting and Taxation: Introduction to Taxation – Taxation

of Businesses and Individuals

2019-2022 Seminar and Master Thesis Supervision

# **PROFESSIONAL EXPERIENCE**

04/2018-present	<b>Doctoral Candidate &amp; Researcher</b> , University of Mannheim at the Chair of International Taxation II, Prof. Dr. Spengel, Mannheim
04/2017-12/2017	Working Student Tax Advisory, Falk GmbH & Co KG, Heidelberg
06/2016-07/2016	Intern Restructuring Services, Deloitte GmbH, Mannheim/Stuttgart
06/2015-08/2015	Intern Account Assistant, Travellanda Limited, London
05/2014-08/2014	Intern Group Controlling, MAN Energy Solutions SE, Augsburg

# **POLICY WORK AND OTHER PUBLICATIONS**

EU Should Focus more on Indirect Taxes Instead of Proposals for a Digital Levy. 2021, *ZEW policy brief* Nr. 21-02 (with Christopher Ludwig, Daniel Klein, Jessica Müller, Christoph Spengel, Sarah Winter).

Sharing economy – tax challenges and potential solutions. 2020, *ZEW policy brief* Nr. 20-03 (with Christopher Ludwig, Christoph Spengel, and Ann-Catherin Werner).

Global Corporate Tax Reform to the Worse? – Assessing the OECD Proposals. 2020, *ZEW policy brief* Nr. 20-01 (with Leonie Fischer, Christopher Ludwig, Daniel Klein, and Christoph Spengel).