

Dr. Arthur Stenzel

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ACADEMIC EXPERIENCE

- 2026 - now Associate Professor of Financial Management (with tenure) & Director of the Institute of Accounting, Control and Auditing (ACA), University of St. Gallen, Switzerland
- 2023 - 2026 Associate Professor of Accounting (with tenure), Department of Accounting, Auditing and Law, NHH - Norwegian School of Economics, Norway
- 2019 - 2023 Assistant Professor of Accounting (non-tenure track) & Vice-Director of the Institute of Accounting, Control and Auditing (ACA), University of St. Gallen, Switzerland
- 2017 - 2023 Executive Director Ph.D. Programme in Management (PMA), School of Management, University of St. Gallen, Switzerland, *Europe's largest Ph.D. Program in Business Administration, EFMD accredited Ph.D. Program*
- 08/2022 Research Visit at the University of Arkansas, U.S.A. – *invited by Kris Allee*
- 2017 - 2019 Postdoctoral Research Fellow, Chair of Accounting - Prof. Dr. Tami Dinh, Institute of Accounting, Control and Auditing (ACA), University of St. Gallen, Switzerland

EDUCATION

- 2017 Doctoral Studies (Dr. oec. with summa cum laude), University of Hohenheim, Germany

PUBLICATIONS

Measuring Corporate Tax Rate and Tax Base Avoidance of U.S. Domestic and U.S. Multinational Firms (with Niklas Lampenius and Terry Shevlin), 2021, Journal of Accounting and Economics (FT 50), 72(1), 2021.
<https://doi.org/10.1016/j.jacceco.2021.101406>.

IRS Scrutiny and Corporate Innovation (with Nathan Goldman, Niklas Lampenius, Suresh Radhakrishnan, and Jose Elias Feres de Almeida), 2024, Contemporary Accounting Research (FT 50), 41(1), 391–423. <https://doi.org/10.1111/1911-3846.12905>

Market-Based Oil Spill(overs): Market Reactions to the Energy Windfall Tax Announcements and Disclosures in the United Kingdom (with Kris Allee, Raffael Speitmann, and Yuchen Wu), 2024, Economic Letters (ABS: 3), 238 (May), 2024, 111670. <https://doi.org/10.1016/j.econlet.2024.111670>.

WORKING PAPERS

Cross-Border Investments in Private Firms: The Benefits of Comparability for Foreign Investors (with Kris Allee and Tami Dinh)

Status: under review, 3rd round

Forward-Looking Information via Alternative Disclosure Channels (with Kris Allee, Tami Dinh, and Yuchen Wu)

Status: under review, 2nd round

Do Innovation Tax Incentives Increase Both the Quantity and Efficiency of Innovation? (with Nathan Goldman and Stephen Lusch)

Status: under review

The Influence of External Control on Comparative Conditional Conservatism in Australian Private and Public Companies under IFRS (with Richard Morris)

Status: preparing for submission

Non-GAAP Reporting via Twitter (with Kris Allee, Tami Dinh, and Songyi Han)

Status: preparing for submission

A Machine Learning Approach to Short-Term Cash Forecasting using Non-Financial Supply Chain Data (with Klaus Möller and Michael Weiser)

Status: preparing for submission

WORK IN PROGRESS

Biodiversity and Environmental Tax Incentives (with Spyridon Gkikopoulos, Martin Jacob, Vlad-Andrei Porumb, and Georgios Voulgaris)

The Relation between Book-Tax Conformity, Anti-Tax Avoidance Rules, and Earnings Informativeness (with Linda Myers and Niklas Lampenius)

Tax Claim Priority and Corporate Restructuring (with Antonio De Vito and Ada Gjedebo Hetland), collaboration with Skatteetaten

PROFESSIONAL PUBLICATIONS

Der Landscape Monitor - Ein Steuerungssystem zur Implementierung von organisationalem Lernen bei sich wandelnden Geschäftsumgebungen (with Antonio Davila, Daniel Oyon, and Maël Schnegg), Zeitschrift für Controlling, 32 (2), 2023, 26-33.

Kommentierung zu § 297 HGB (with Dirk Hachmeister): Inhalt. In: Bilanzrecht, Hrsg: Hachmeister, D.; Kahle, H.; Mock, S.; Schüppen, M., Köln, 2022.

Key Audit Matters der Swiss Performance-Index-Unternehmen (with Florian Eugster), Expert Focus, 96 (8), 2022, 335-340.

Goodwill-Impairments und Managementwechsel: Eine vergleichende empirische Analyse der DAX- und SMI-Unternehmen (with Tami Dinh and Marc Candreja), Kapitalmarkt-orientierte Rechnungslegung (KoR), 20 (1), 2020, 22-30.

Korruption im Rahmen der Accounting Compliance - Theoretische und empirische Einblicke (with Tami Dinh and Seraina Früh), Zeitschrift für Internationale Rechnungslegung (IRZ), 13 (7/8), 2018, 313-315.

Die Lageberichterstattung der DAX 30-Unternehmen - eine empirische Analyse der Prognosegüte (with Dirk Hachmeister and Annika Bootsman), Zeitschrift für Internationale Rechnungslegung (IRZ), 11 (1), 2016, 43-49.

Währungsrisikomanagement deutscher Industrieunternehmen - Empirische Untersuchung der Praxis (with Andreas Seifen and Dirk Hachmeister), Corporate Finance, 6 (3), 2015, 47-57.

SELECTED CONFERENCE AND SEMINAR PRESENTATIONS

2026	EAA Annual Congress (planned)
2025	Swiss Accounting Research Alpine Camp (SARAC), EAA Annual Congress, IESE Tax Conference, 15th EIASM Conference on Current Research in Taxation, Nordic Accounting Conference
2024	BI Norwegian Business School, UTS Australian Summer Accounting Conference, EAA Annual Congress, Norwegian Tax Accounting Symposium
2023	Swiss Accounting Research Alpine Camp (SARAC), EAA Annual Congress, Scandinavian Accounting Research Conference and Doctoral Consortium, Nordic Accounting Conference
2022	AAA Virtual Annual Meeting, Berlin-Vallendar Tax Conference, Norwegian Tax Accounting Symposium, EAA Annual Congress
2021	EAA Virtual Annual Congress, Hawai'i Accounting Research Conference (HARC)

2020	Swiss Accounting Research Alpine Camp (SARAC)
2019	University of Illinois/Deloitte Tax Symposium XVI, Berlin-Vallendar Conference on Tax Research, EIASM Conference on Current Research in Taxation, EAA Annual Congress
2018	EIASM Conference on Current Research in Taxation, EAA Annual Congress, Orbis User Conference, Berlin Annual Accounting Conference, Swiss Accounting Research Alpine Camp (SARAC)

AWARDS AND HONORS

2022	NHH FT50 Publication Bonus (20 000 NOK)
2022	University of St. Gallen FT50 Success Fee (10 000 CHF)
2013 - 2016	Doctoral Studies Funding by Deloitte & Touche
Winter 2015	Commendation as “Outstandingly Dedicated Lecturer” by Students’ Recommendations

SELECTED TEACHING EXPERIENCE

2024-2026	Reporting and Auditing (master’s course), University of St. Gallen, Empirical Archival Research Methods (PhD course), University of St. Gallen, Data Analysis for Business and Research (master’s course), NHH
2023	MET530 Research Designs and Methodological Choices (PhD course)
2022	Business Forecasting: Decision Making and Social Biases (master’s course), University of St. Gallen
2021-2023	Empirical Archival Research Methods (PhD course), University of St. Gallen
2019-2022	Business Forecasting (master’s course), University of St. Gallen
2017-2022	Selected Topics in Accounting (master’s course), University of St. Gallen
2018-2023	Financial Accounting Fundamentals (master’s course), Université de Neuchâtel

ACADEMIC CITIZENSHIP

Ad-hoc Journal Reviewer: Accounting and Business Research, Accounting Horizon, Accounting & Finance, Contemporary Accounting Research, European Accounting Review, Journal of Accounting and Public Policy

Financial Accounting and Auditing Group Leader, Department of Accounting, Auditing and Law, NHH Norwegian School of Economics (2023-2026)

Member of Standing Scientific Committee of the Swiss Accounting Research Alpine Camp, Co-Organizer of the 4th Norwegian Tax Accounting Symposium (November 2024), the 2nd Conference on Tax Transparency (December 2024), and the Engage.EU Workshop on Tax and Sustainability (April 2025)

Executive Director Ph.D. Programme in Management (PMA) at the University of St. Gallen (2017-2023)

EFMD EPAS Accreditation pilot project of the Ph.D. Programme in Management (PMA) at the University of St. Gallen (2021)

Memberships: American Accounting Association, EAA, VHB

PROFESSIONAL EXPERIENCE

2012, 2014, 2016	Deloitte & Touche GmbH WPG, Stuttgart (Germany), <i>Audit Assistant and Audit Team Leader</i>
05/2012 - 08/2012	Freudenberg IT, Shanghai (China), <i>General Manager’s Assistant</i>

LANGUAGES

German	(mother tongue)
English	fluent