

ELISA CASI-EBERHARD

Norwegian School of Economics (NHH) - Department of Business and Management Science
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RESEARCH INTERESTS

My research focuses on the determinants and consequences of corporate disclosure and how tax policies affect individual and corporate behavior. In my research, I employ advanced textual analysis techniques including self-developed measures to create new datasets based on unstructured text. Moreover, I make use of confidential micro-level data from tax authorities to shed light on the impact of transparency initiatives on tax revenues.

EMPLOYMENT & AFFILIATIONS

01.06.2022-30.09.2022	Visiting Professor Department of Taxation, Accounting and Finance Paderborn University. Germany
Since 01.02.2021	Assistant Professor Department of Business and Management Science NHH Norwegian School of Economics. Norway
Since 02.02.2021	ZEW – Leibniz Centre for European Economic Research Junior Research Fellow
Since 07.02.2021	TRR 266 Accounting for Transparency Collaborative Research Center Research Fellow

EDUCATION

01.09.2016 – 11.12.2020	PhD in Business (summa cum laude) - Taxation Track Supervisor: Prof. Christoph Spengel Graduate School of Economics and Social Science - University of Mannheim
01.09.2019 – 30.11.2019	Visiting PhD Student Host: Assoc. Prof. Petro Lisowsky Questrom School of Business - Boston University. USA
01.09.2013 – 17.11.2015	MSc in Business Administration - Major in Accounting & Taxation University of Mannheim. Germany
08.09.2009 – 19.10.2012	BSc in Business Administration - Major in International Finance Bocconi University. Italy
01.09.2011 – 31.01.2012	Exchange Semester (Erasmus Program) Bilkent University. Turkey

PROFESSIONAL EDUCATION

05.10.2021 – 20.01.2022	International Research Management Course Executive Education - Copenhagen Business School. Denmark
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PUBLICATIONS

Cross-border tax evasion after the common reporting standard: game over? *Journal of Public Economics*, 2020, Vol. 190, pp. 1-22 (with B. Stage & C. Spengel)

Media Coverage: Dagens Næringsliv; 40 Citations (of which 3 policy citations from EU Parliament, EU Commission and EU Tax Observatory); 15 Social Media Posts

WORKING PAPER

Qualitative information disclosure: is mandating a tax strategy report useful? 2021, with K. A. Bilicka, C. Seregini & B. Stage

Does the story matter? Putting financial statement numbers into context using XBRL data. 2022, with C. Burd & P. Lisowsky

Winner of the Edmund Outslay Outstanding Paper Award at the Illinois Tax Doctoral Consortium V

Dividend withholding tax arbitrage across Europe: closing the loopholes. 2022, with E. Gavrilova, D. Murphy & F. Zoutman

Mandatory disclosure of tax arrangements: an effective measure against tax evasion? 2022, with M. Mardan, & R. R. Muddasani

The value of a loss: restricting tax loss transfers and its impact on acquisition activity. 2021, with A. T. Bührle, B. Stage & J. Voget

WORK IN PROGRESS

When does automatic exchange of information work? 2022, with A. Alstadsæter, J. Miethe, & B. Stage

Business model digitalization, competition and tax savings. 2022, with P. Lisowsky, B. Stage & M. Todtenhaupt

Countering aggressive tax planning schemes by mandating intermediaries' disclosure: Early evidence on compliance costs. 2022, with M. D. Orlic, C. Spengel & S. Weck

OTHER PUBLICATIONS

One directive, several transpositions: A cross-country evaluation of the national implementation of DAC 6. 2021, *World Tax Journal*, Vol. 13 (1), pp. 63-81 (with X. Chen, M. D. Orlic & C. Spengel)

A call to action: from evolution to revolution on the common reporting standard. *British Tax Review*, 2019, Vol. 2, pp. 166-204 (with S. Nenadic, M. D. Orlic & C. Spengel)

INVITED SEMINARS

2021 Tax Haven Seminar (Norwegian Tax Authorities), NMBU Skatteforsk Seminar, University of Brescia Workshop

2020 NHH Job Market Seminar, University of Brescia PhD Workshop

2019 Questrom Business School (Boston University) - Brown Bag Seminar

CONFERENCES AND WORKSHOPS

2021 NoCeT/NHH Brown Bag Seminar, NoCeT Tax Symposium, JIAR Doctoral/New Faculty Consortium, ERC Accounting Summer Camp, AAA Annual Meeting, Annual Berlin-Vallendar Conference on Tax Research, MannheimTaxation Annual Conference, University of Illinois Symposium on Tax Research XVII, NTA Annual Congress, and TRR 266 Annual Conference

- 2020 KPMG/ATA Tax Doctoral Consortium, EAA Doctoral Colloquium (Selected), MannheimTaxation Annual Conference, NTA Annual Congress, and TRR 266 Annual Conference
- 2019 MannheimTaxation Campus Meeting, ZEW Public Finance Conference, XV International Accounting Research Symposium, University of Illinois Tax Doctoral Consortium IV Symposium on Tax Research XVI, and NTA Annual Congress
- 2018 HEC Paris PhD Seminar, University of Kiel PhD Workshop, Belgian Financial Research Forum, Public Sector Conference, MannheimTaxation Annual Conference, and NTA Annual Congress
- 2017 MannheimTaxation Campus Meeting, WU University of Economics and Business - PhD Seminar, and Italy RestartsUp - Italian Embassy Workshop

CONFERENCE AND SEMINAR ORGANIZATION

- Since 2021 Initiator and coordinator of the BU-NHH tax seminar (monthly digital meeting where papers from the tax faculty at NHH and Boston University are presented, group made of 5 PhD students, 4 assistant professors and 5 professors)
- Since 2020 Co-initiator and coordinator of the Italian ECOBUS seminar (semimonthly digital meeting where papers from group members and external guests are presented, group made of 10 PhD students and 5 post docs located in Europe and the United States)
- 23.02.2022 Organizer of the lecture on digital transformation in the tax area (Presenter: Mark D. Orlic, PwC)
- 05.12.2019 Organizer of the MannheimTaxation lecture on the administrative cooperation between Germany and Switzerland in tax matters (Presenter: Daniel Ruffi, Swiss federal tax administration)

TEACHING AND SUPERVISION

- NHH Econometrics for Business Research (2021, 2022), Taxes and Business Strategy (2022; joint with PwC Norway), master thesis supervision (2021, 2022)
- Paderborn University Data Analytics using R (2022), Digitalization and Taxation (2022)
- Mannheim University Case Study Competition on Tax Transparency (2021, 2022; guest lecture), Socially Responsible Taxation (2020, teaching assistant), Business and Corporate Taxation in Europe (2017, 2018, 2019, 2020; teaching assistant), Taxation of Businesses and Individuals (2016, 2017, teaching assistant), master and bachelor thesis supervision (2017, 2018, 2019, 2020), seminar paper supervision (2017, 2018, 2019)
- Mannheim Business School Company Taxation (2020, teaching assistant)

GRANTS & AWARDS

- Research Awards: Karin-Islinger-Foundation Award for Outstanding Dissertations; MaFAT Young Researcher Award

Travel Grants: American Taxation Association-KPMG Doctoral Consortium Fellow (2020), Women Go Abroad DAAD (2019), German Academic Exchange Service (2017, 2018, 2019), Julius-Paul-Stiegler Foundation (2018)

ACADEMIC SERVICE

Journal Refereeing: Journal of Public Economics, European Accounting Review, Economic Policy

Conference Reviewer: AAA Annual Meeting (2021); FARS Midyear Meeting (2021)

NON-ACADEMIC EMPLOYMENT

01.02.2016 – 31.01.2021	Research Assistant University of Mannheim. Germany
01.04.2015 – 31.01.2016	Student Research Assistant ZEW – Leibniz Centre for European Economic Research. Germany
01.04.2013 – 31.08.2013	Intern at the Subsidiaries Controlling Europe Department Deutsche Telekom AG. Germany
17.09.2012 – 31.03.2013	Intern at Portfolio Management Department mutares AG. Germany
Summer 2007-2008	Summer job as professional lifeguard at RiverPark (licensed as swimming pool and sea lifeguard, certified by the Italian Swimming Federation) LeCamp, Italy

LANGUAGE

Italian (native); English (fluent); German (fluent); French (conversational)

SOFTWARE

Stata; R; LaTeX