

ALINA PFRANG

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Appointments and Affiliations

Aug 2025–	STANFORD UNIVERSITY Graduate School of Business & STAX Initiative, <i>Postdoctoral Fellow</i>
Mar–Jun 2025	UNIVERSITY OF IOWA Tippie College of Business, Accounting Department, <i>Visiting Professor</i>
Sep 2020–Jul 2025	UNIVERSITY OF MANNHEIM Department of Accounting and Taxation, <i>Researcher</i>

Education

2025	UNIVERSITY OF MANNHEIM Graduate School of Economics and Social Science, <i>PhD in Business</i> Advisors: Prof. Philipp Doerrenberg & Prof. Christoph Spengel
Apr–Jun 2024	UNIVERSITY OF IOWA Tippie College of Business, Accounting Department, <i>Visiting Scholar</i> Host: Prof. Jaron Wilde
Jan–Mar 2024	UNIVERSITY OF TEXAS AT AUSTIN McCombs School of Business, Accounting Department, <i>Visiting Scholar</i> Host: Prof. Lisa De Simone
2020	UNIVERSITY OF MANNHEIM <i>MSc in Business Administration</i>
2018	UNIVERSITY OF PASSAU <i>BSc in Economics</i>

Publications

“How to Improve Small Firms’ Payroll Tax Compliance? Evidence from a Randomized Field Experiment” with Philipp Doerrenberg and Jan Schmitz. *Journal of Political Economy Micro*, 2025.

Working Papers

“Do Substance Rules Have Substance? Firm Responses to Anti-Tax Avoidance Rules” with Emilia Gschossmann. *Working Paper available upon request*, 2026.

“Regulatory Simplification and Firm Behavior: Evidence from Transaction-Level Data” with Philipp Doerrenberg and Christin Schmidt. *Working Paper available upon request*, 2026.

“The Impact of Environmental Taxes on Commercial Traffic and Its Environmental Consequences” *Working Paper available upon request*, 2025.

Work in Progress

“Firm Responses to Clean Energy Tax Credit Transfers: Investment, Tax Planning and Disclosures”, 2026.

Policy Work

“Rethinking Anti-Tax Avoidance Measures in the European Union” with Johannes Gaul, Alexander Goebel, Emilia Gschossmann, Hannah Gundert, Felix Jungmann, Daniel Kaeshammer, Cornelia Kindler, Thu Thao Porebski, Christin Schmidt, Katharina Schmidt, Inga Schulz, Christoph Spengel, Julia Spix, Stefan Weck, Sophia Wickel, and Sarah Winter. *ZEW Discussion Paper*, 2026.

“Comments on the Call for an Evaluation of the Anti-Tax Avoidance Directive” with Johannes Gaul, Alexander Goebel, Hannah Gundert, Emilia Gschossmann, Felix Jungmann, Christin Schmidt, Inga Schulz, Christoph Spengel, Julia Spix, Stefan Weck, Sophia Wickel, and Sarah Winter. *EU Consultation Anti-Tax Avoidance Directive*, 2024.

“The Global Minimum Tax – Costs and Benefits from a German Perspective” with Johannes Gaul, Jessica Mueller, Daniel Klein, Inga Schulz, Christoph Spengel, Stefan Weck, Sophia Wickel, and Sarah Winter. *Der Betrieb* 76 (1), 2023.

“Significant Costs, Limited Benefits: A Global Minimum Tax in Germany” with Johannes Gaul, Jessica Mueller, Daniel Klein, Inga Schulz, Christoph Spengel, Stefan Weck, Sophia Wickel, and Sarah Winter. *ZEW Policy Brief No. 07*, 2022.

Refereeing Activities

Management Science, International Tax and Public Finance, Journal of Accounting and Public Policy, Junior Management Science

Conference and Seminar Presentations

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| 2026 | American Taxation Association Midyear Meeting, <i>Nashville, TN</i>
Economic Growth and Public Policy Conference, <i>Chicago, IL</i> |
| 2025 | American Taxation Association Midyear Meeting & Doctoral Consortium, <i>Dallas, TX</i>
University of Iowa, Accounting Seminar, <i>Iowa City, IO</i>
National Tax Association Meetings, <i>Boston, MA</i>
Environmental and Energy Economics Fest, Stanford University, <i>CA</i> |
| 2024 | University of Texas at Austin, Accounting Seminar, <i>Austin, TX</i>
University of Iowa, Accounting Seminar, <i>Iowa City, IO</i>
EIASM Conference on Current Research in Taxation, <i>Porto, Portugal</i>
International Institute of Public Finance Annual Congress, <i>Prague, Czechia</i>
Mannheim Taxation Conference, <i>Mannheim, Germany</i> |
| 2023 | CESifo Delphi Conference, <i>Hydra, Greece</i>
Mannheim Taxation Conference, <i>Mannheim, Germany</i>
Vienna Doctoral Consortium in Taxation, <i>Vienna, Austria</i>
Mannheim Taxation Campus Meeting, <i>Mannheim, Germany</i> |

- 2022 Vienna Doctoral Consortium in Taxation, *Vienna, Austria*
 Berlin-Vallendar Conference on Tax Research, *WHU Vallendar, Germany*
 TUM Workshop on Field Experiments in Economics and Business, *Heilbronn, Germany*
 MannheimTaxation Conference, *Mannheim, Germany*
- 2021 MannheimTaxation Campus Meeting, *Mannheim, Germany*
 International Institute of Public Finance Annual Congress (*online*)

Invited Discussions

- 2025 National Tax Association Meeting, *Boston, MA*
- 2024 EIASM Conference on Current Research in Taxation, *Porto, Portugal*
 International Institute of Public Finance Annual Congress, *Prague, Czechia*
 MannheimTaxation Conference, *Mannheim, Germany*
 Doctoral Tax Seminar, *ZEW, Mannheim, Germany*
- 2023 MannheimTaxation Conference, *Mannheim, Germany*
 Vienna Doctoral Consortium in Taxation, *Vienna, Austria*
 Doctoral Tax Seminar, *ZEW, Mannheim, Germany*

Conference Attendances

- 2025 Texas Tax Theory Seminar, University of Texas at Austin, *Austin, TX*
- 2025 University of Illinois Symposium on Tax Research, *Chicago, IL*
- 2024 American Taxation Association Midyear Meeting & Doctoral Consortium, *Long Beach, CA*
- 2023 Doctoral Seminar by the German Ministry of Finance, *Berlin, Germany*
- 2023 German Ministry of Finance International Tax Policy Symposium, *Berlin, Germany*

Teaching and Supervision

- 2025 Taxes and Business Strategy, Master, *University of Iowa*
- 2023–25 Introduction to Scientific Writing, Bachelor, *University of Mannheim*
- 2021–25 Introduction to Financial Reporting, Bachelor, *University of Mannheim*
- 2020–25 The Role of Taxes for Business Decisions, Master, *University of Mannheim*
- 2023 Corporate Socially Responsible Taxation (Guest Lecture), Master, *Mannheim Business School*
- 2021–25 Master Thesis Supervision, *University of Mannheim* (6×)
 Bachelor Thesis Supervision, *University of Mannheim* (9×)
 Seminar Thesis Supervision, *University of Mannheim* (4×)

Fellowships and Grants

- 2025 Lazear Liang Postdoctoral Fellowship, Stanford University, Graduate School of Business
- 2024 Women Go Abroad DAAD Travel Grant, 5,000 EUR
 MannheimTaxation Travel Grant, 5,000 EUR
 American Taxation Association-KPMG Doctoral Consortium Fellow (~500 EUR)

2023 Gamified Financial Accounting Learning and Accounting Video Library, Foundation for Innovation in University Teaching (Stiftung Innovation in der Hochschullehre), with Philipp Doerrenberg and Johannes Gaul, 33,960 EUR