

CV

# SVEA HOLTSMANN

## WORK ADDRESS

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Catholic University of Eichstaett-Ingolstadt  
Ingolstadt School of Management  
Auf der Schanz 49 | 85049 Ingolstadt (Germany)

☎ +49 (0) 841 937 - 21926

✉ [sholtmann@ku.de](mailto:sholtmann@ku.de)

🌐 <https://www.ku.de/wfi/abwl-st/team/svea-holtmann-msc>

## 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 08/2018	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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since 08/2018	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 Deggendorf Institute of Technology, Germany
07/2011	ABITUR (A-LEVELS) Frobenius-Gymnasium Hammelburg, Germany GPA: 1.1/4.00 (excellent, equivalent UK/US letter: A)

## PHD COURSES

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### VHB-PRODOK:

2021	ADVANCED TOPICS IN TAX RESEARCH Lecturer: Sonja Rego, Indiana University
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### BAVARIAN GRADUATE PROGRAM IN ECONOMICS (BGPE):

2021	EMPIRICAL PUBLIC FINANCE Lecturer: Daniel Waldenstroem, IFN Stockholm
2019	ECONOMETRIC METHODS TO ESTIMATE CAUSAL EFFECTS Lecturers: Jeffrey A. Smith, University of Wisconsin-Madison; Jessica Golberg, University of Maryland
2018	ADVANCED ECONOMETRICS Lecturer: Jeffrey Wooldridge, Michigan State University
2018	ACADEMIC WRITING Lecturer: Anne Wegner, Cologne

### CATHOLIC UNIVERSITY OF EICHSTAETT-INGOLSTADT GRADUATE PROGRAM:

2019	RESEARCH AGENDA MANAGEMENT Lecturer: Alexander M. Danzer, Dominika Langenmayr, and Simon Wiederhold, Catholic University of Eichstaett-Ingolstadt
2018	THEORETICAL AND EMPIRICAL MODELLING Lecturer: Alexander M. Danzer, Dominika Langenmayr, and Simon Wiederhold, Catholic University of Eichstaett-Ingolstadt

## 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*, <https://doi.org/10.1007/s11573-022-01134-4>

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.

### WORK IN PROGRESS

H. Giese, S. Holtmann (2022). Towards Green Driving - Income Tax Incentives for Plug-in Hybrids.

S. Holtmann, D. Langenmayr, V. Merlo, G. Wamser (2022). Corporate Taxation and Firm Performance.

S. Holtmann, D. Langenmayr, R. Koch (2022). Tax Avoidance with Hybrid Financial Instruments.

## 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	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)
	BILANZSSTEUERRECHT 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

## SELECTED CONFERENCES AND SEMINAR PRESENTATIONS

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### 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)
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### 2020

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

## MEMBERSHIPS

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European Accounting Association (EAA), International Institute of Public Finance (IIPF)

## 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

Ingolstadt, 3. February 2023