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JOHANNES LORENZ

Carl von Ossietzky University of Oldenburg
Ammerländer Heerstraße 114–118
26129 Oldenburg
Germany
johannes.lorenz@me.com

EDUCATION

- 2017 Dr. rer. pol., *summa cum laude*, Business Administration, University of
Passau
Dissertation: *Essays on the Economics of Tax Complexity, Tax Avoidance, and
Tax Evasion*
Committee: Markus Diller, Oliver Entrop, Sebastian Krautheim
(chair)
- 2013 M.A. International Economics and Business, University of Passau
- 2012 M.Sc. Business Administration, University of Passau
- 2011 B.Sc. Business Administration and Economics, University of Passau

ACADEMIC POSITIONS

Carl von Ossietzky University of Oldenburg

8/2021– Junior Professor of Business Taxation

TRR 266 Accounting for Transparency Collaborative Research Center

2021– Research Fellow

Paderborn University

10/2023–

3/2024 Visiting Professor (substituting for Jens Müller, Professorship for
Business Administration, in particular Tax Accounting)

8/2020–

7/2021 Research Assistant (Postdoc)

University of Passau

2018–2020 Research Affiliate

2012–2018 Research Assistant at the Chair of Business Administration, esp. Taxation

PROFESSIONAL ACTIVITIES

2020– Certified Advisor for International Tax Law
(Munich Chamber of Tax Consultants)

2017– Chartered Tax Consultant (Munich Chamber of Tax Consultants)

2018–2020 Associate, Flick Gocke Schaumburg, Munich

AWARDS

2018 Kulturpreis Bayern (dissertation award)

2013 PricewaterhouseCoopers-arqus Award (master's thesis)

2013 IHK Award for outstanding master's thesis

RESEARCH

Academic Publications

Diller, M., Lorenz, J., and D. Meier (2023): “The Impact of Public Income Tax Return Disclosure on Tax Avoidance and Tax Evasion – Insights from an Agent-Based Model”, *FinanzArchiv / Public Finance Analyses* 79(3), 235–274

Diller, M., Kittl, M., and J. Lorenz (2021): “Der effektive Wert des erbschaftsteuerlichen Freibetrags – Entwicklung einer Referenzgröße als Basis für normative Diskussionen”, *Steuer und Wirtschaft (StuW)* 2021.4, 337

Diller, M., Späth, T., and J. Lorenz (2019): “Inheritance Tax Planning with Uncertain Future Payroll Expenses: an Analytical Solution to the Optimal Choice between Full and Standard Exemption”, *Journal of Business Economics*: 599–626

Lorenz, J. (2019): “Population Dynamics of Tax Avoidance with Crowding Effects”, *Journal of Evolutionary Economics*: 581–609

Diller, M., and J. Lorenz (2015): “Tax Aggressiveness of Taxpayers with Heterogenous Income and Uncertainty about Taxable Income”, *FinanzArchiv / Public Finance Analysis*: 506–530

Working Paper (under review)

Diller, M., Lorenz, J., Schneider, G., and C. Sureth-Sloane (2021), “Is Consistency the Panacea? Inconsistent or Consistent Tax Transfer Prices with Strategic Taxpayer and Tax Authority Behavior”, available at SSRN: <https://ssrn.com/abstract=3895611>.
Status: 4rd round, The Accounting Review

Dyck, D., Lorenz, J., and C. Sureth-Sloane (2022): How Does Technological and Human Controversy Expertise Affect Tax Disputes? Available at SSRN: https://ssrn.com/abstract_id=4214449.

Status: revise and resubmit, Contemporary Accounting Research

Diller, M., Ehm., D., Katzlmayr, P., and J. Lorenz (2022): Finding Evidence for Country Specific Double Tax Treaties. Available at SSRN: <https://ssrn.com/abstract=4300375>.

Status: major revisions, Accounting, Economics and Law: A Convivium

Working Paper (not yet submitted)

Diller, M., Lorenz, J., and C. Sureth-Sloane (2021): The Epidemiology of Tax Avoidance Narratives. Available at SSRN: <https://ssrn.com/abstract=2992732>

Diller, M., Kühne, D., and J. Lorenz, “Loss Aversion in Tax Reporting Behavior – Evidence from German Income Tax Return Data”

Work in Progress

Lorenz, J., Plietzsch, E., and G. Schneider, Sustainability reporting: certification vs. mandatory reporting standards

Diller, M., Löffler, A., and J. Lorenz, “Taxation of Economic Profit Revisited”

Hombach, K., and J. Lorenz, „Diffusion of Innovative Financial Covenants”

Publications in Practitioner Journals / Other

Diller, M., and J. Lorenz (2023), “Kaufpreisaufteilung bei Grundstücken: Neue Methoden, alte Probleme”, *Deutsches Steuerrecht 2023: 1638–1642*

Diller, M., Lorenz, J., and D. Meier (2020), “Tax Avoidance and Social Control”, *Operations Research Proceedings 2019: 633–639*

Binder, S. and J. Lorenz (2020), “Update zur grunderwerbsteuerlichen Konzernklausel vor dem Hintergrund der jüngsten BFH-Rechtsprechung”, *Der Konzern 2020: 98–104*

Kittl, M., and J. Lorenz (2019), “Was lange währt, wird endlich gut? Vorschau zur erwarteten Rechtsprechung des BFH zur grunderwerbsteuerlichen Konzernklausel”, *Deutsches Steuerrecht 2019: 897–903*

Diller, M., Grottko, M., and J. Lorenz (2015), “Investitionsneutrale Besteuerung des ökonomischen Gewinns – Ein Abriss jüngerer Forschungsbeiträge”, *Wirtschaftswissenschaftliches Studium*: 606–612

CONFERENCE PRESENTATIONS

- 2023 How do Tax Technology and Controversy Expertise affect Tax Disputes?, Fall Meeting of the Business Taxation Commission of the VHB (German Academic Association for Business Research), Catholic University of Eichstätt-Ingolstadt
- The Epidemiology of Tax Avoidance Narratives, TRN Conference, Cambridge (UK) (*presentation by co-author*)
- Finding Evidence for Country Specific Double Tax Treaties, 45. Annual Congress, European Accounting Association, Helsinki (*presentation by co-author*)
- 2022 The Epidemiology of Tax Avoidance Narratives, 44. Annual Congress, European Accounting Association, Bergen
- 2021 Do Countries Benefit from Tax Transfer Pricing Rule Inconsistency?, 43. Annual Congress, European Accounting Association (online)
- The Epidemiology of Tax Avoidance Narratives, TRR 266 Mini Conference on Taxation, WHU Otto Beisheim School of Management, Vallendar (online)
- 2020 Do Countries Benefit from Tax Transfer Pricing Rule Inconsistency?, Annual Conference, TRR 266, Humboldt University, Berlin
- The Epidemiology of Tax Avoidance Narratives, Fall Meeting of the Business Taxation Commission of the VHB (German Academic Association for Business Research), Catholic University of Eichstätt-Ingolstadt (*presentation by co-author*)
- Diller, Markus / Lorenz, Johannes: Do Countries Benefit from Tax Transfer Pricing Rule Inconsistency?, Fall Meeting of the Business Taxation Commission of the VHB (German Academic Association for Business Research), Catholic University of Eichstätt-Ingolstadt
- 2019 “Tax Avoidance and Social Control”, Operations Research (OR2019), Dresden (*presentation by co-author*)
- 2018 “The Preferential Treatment of Business Assets in German Inheritance Tax Law”, 41. Annual Congress, European Accounting Association, Milan

- 2017 “Tax Avoidance and Earnings Management depending on the Level of Book-Tax-Conformity”, 40. Annual Congress, European Accounting Association, Valencia
- 2016 “Transfer Pricing, Strategic Audit, and Information Exchange Agreements”, 39. Annual Congress, European Accounting Association, Maastricht
- 2015 “Evolutionary Dynamics of Tax Complexity and Tax Evasion”, 77. Annual Congress of the VHB (German Academic Association for Business Research), Vienna
- “Evolutionary Dynamics of Tax Complexity and Tax Evasion”, 38. Annual Congress, European Accounting Association, Glasgow
- 2014 “Tax Aggressiveness of Taxpayers with Heterogenous Income and Uncertainty about Taxable Income”
37. Annual Congress, European Accounting Association, Tallinn
- “Tax Aggressiveness of Taxpayers with Heterogenous Income and Uncertainty about Taxable Income”, 76. Annual Congress of the VHB (German Academic Association for Business Research), Leipzig
- “Tax Avoidance and Social Control”, 76. Annual Congress of the VHB (German Academic Association for Business Research), Leipzig
(presentation by co-author)
- 2013 “Tax Consultants’ Incentives – a Game-Theoretical Explanation of Tax Consultants’, Taxpayers’ and the Fiscal Authorities’ Behaviour”
36. Annual Congress, European Accounting Association, Paris

SCIENCE COMMUNICATION

Broader audience writing

Diller, M., Kittl, M., and J. Lorenz (2021), “Erbschaftsteuer: Wer jung stirbt, den bestraft der Fiskus”, TRR266 report, DOI: <https://doi.org/10.52569/FPOG7911>

Diller, M., Lorenz, J., and C. Sureth-Sloane (2021), “Inconsistent tax transfer prices: tax filings, audits, and double taxation”, TRR266 report, DOI: <https://doi.org/10.52569/ACPJ5634>

Talks

- 2022 Panel discussion “Tax risk & Transparency in International Taxation”, Science meets practice: The new transparency – opportunity or brake for the economy?, Paderborn University / TRR266 / Schmalenbach Society for Business Administration

TEACHING

Carl von Ossietzky University of Oldenburg

- 2022– Undergraduate lecture “Business Taxation and Tax Law”
- 2021– Graduate lecture “Tax Planning and Tax Effects”
- 2021– Bachelor’s and Master’s thesis advisor

Paderborn University

- 2023 Undergraduate lecture “Business Taxation”
- 2023 Undergraduate lecture “Tax Accounting”
- 2020–2021,
2023 Bachelor’s thesis advisor
- 2021 Graduate lecture “International Business Taxation”
- 2020, 2023 Graduate lecture “Legal Forms and Tax Planning”

University of Passau

- 2017–2021 Undergraduate lecture “Tax Accounting”
- 2012–2018 Undergraduate tutorial “Tax Planning”
- 2012–2018 Bachelor’s and master’s thesis advisor
- 2013–2018 Graduate tutorial “Tax Planning and Tax Effects”
- 2013, 2018 Graduate lecture “Tax Planning and Tax Effects”
- 2016 Graduate tutorial “Real Estate – Tax Aspects”

Corvinus University Budapest

- 2014, 2017 Undergraduate lecture “Tax Planning” at the DSG (German-speaking degree program in Business Administration)

ACADEMIC CITIZENSHIP

- Reviewer** EAA Annual Congress, AAA Annual Meeting, Journal of Business Economics, Schmalenbach Journal of Business Research, Finanzarchiv/Public Finance Analysis

Other

- 2022– Member of the Examination Board, Business Administration (B.A.), C3L – Centre for Lifelong Learning, Carl von Ossietzky University of Oldenburg
- 2023 Advisory member on the appointment committee for the professorship in “Accounting and Corporate Governance”, Carl von Ossietzky University of Oldenburg
- 2021– Co-organizer of the TRR266 Analytical Reading Group
- 2021 Organization of the Brown Bag Seminar Series of the Department “Taxation, Accounting, Finance”, Paderborn University
- Academic mid-level faculty representative on the appointment committee for a junior professorship in “International Management”, Paderborn University