

Personal Data

Name: Christoph Spengel
Date of birth: February 9, 1964
Place of birth: Heidelberg
Family status: married with Dr. Annett Moses, historian
1 daughter (Marlene, born May 9, 2005)

School, Military Service, University

1983 High school diploma (Helmholtz-Gymnasium Heidelberg)
1983-1984 Basic military service (15 month, Hauptgefreiter d.R.)
1984-1990 Business administration at the University of Mannheim
1990 Diploma (Diplom-Kaufmann)

Professional Career

1990-1991 Research assistant, Chair and Department of Business Administration and International Taxation, Prof. Dr. Dr. h.c. mult. Otto H. Jacobs, University of Mannheim
1991-1995 Research assistant, Centre for European Economic Research (ZEW), Mannheim, Department of Corporate Taxation and Public Finance
1995 Doctoral degree (Dr. rer. pol.), University of Mannheim
1995-2002 Senior research assistant, Chair and Department of Business Administration and International Taxation, Prof. Dr. Dr. h.c. mult. Otto H. Jacobs, University of Mannheim
2002 Post doctoral degree (Habilitation) in Business Administration, University of Mannheim
2002-2003 Senior Tax Manager, Ernst & Young AG, Stuttgart (October 2002 - March 2003)
2002-2003 Deputy-Professor (C 4), Business Administration and International Taxation, International Tax Institute, University of Hamburg (Winter term 2002/2003)
2003-2006 Professor (C 4), Business Administration and International Taxation, Justus-Liebig-University Gießen
2006- Professor (W 3), Business Administration and International Taxation, University of Mannheim

Professional Services and Affiliations

- 1995- Research Associate, Centre for European Economic Research (ZEW), Mannheim, and Scientific Director of research projects in the Department of Corporate Taxation and Public Finance
- 1999-2001 Appointed by the European Commission as one of 7 members of the Panel I „Independent Experts on Company Taxation“, Consultation of the Commission for the preparation of the report „Company Taxation in the Internal Market“ on behalf of the European Council of Ministers
- 2000- Member of the Faculty, LL.M. Studies „International Tax Law“, University of Vienna (WU)
- 2003 Visiting Professor, University of Vienna (WU)
- 2003- Member of the Scientific Advisory Committee of the German Federal Ministry of Finance
- 2003- Editorial Board of DBW - Die Betriebswirtschaft (Business Administration Review)
- 2003-2008 Member of the Faculty, Master-Studies „International Taxation“, International Tax Institute, University of Hamburg
- 2003-2005 Member of Expert Group „Harmonising Corporate Tax Bases in the EU“, headed by H. Onno Ruding, Center for European Policy Studies (CEPS), Brussels
- 2004- Member of the Taxation Working Party, Schmalenbach-Association for Business Administration
- 2004- Member of the Faculty, Master-Studies „International Tax Law“, University of Freiburg
- 2006- Board of Mannheimer Unternehmenssteuertag (Chairman)
- 2006-2009 Co-Editor Status:Recht
- 2007- International Research Fellow, Oxford University Center for Business Taxation, Saïd Business School
- 2007- Academic Director, Mannheim Master of “Accounting & Taxation”, Mannheim Business School
- 2007-2008 Chairman of Expert Group “Tax Promotion of R&D-Investment”, German Federal High Tech Strategy
- 2007- Editorial Board Ubg - Die Unternehmensbesteuerung
- 2008- Editor and Contributing Author WTJ - World Tax Journal
- 2009- Member of the Faculty, Advanced LL.M. “International Tax Law”, International Tax Center (ITC), University of Leiden
- 2009- Member of the Faculty, LL.M. „Company Tax Law“, University of Cologne
- 2010- Contributing Author Handelsblatt Taxblog
- 2011- Member of the Scientific Advisory Committee Taxation, Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft

2011- Mannheimer Forum Accounting & Taxation (Chairman assembly of members)

Fields of Research, Publications and Speeches

National and international company taxation, financial accounting, tax harmonisation in Europe

Over 50 Research Projects, promoted among others by the German Research Foundation (DFG) and the Fritz-Thyssen-Foundation

Consultation and expertises in international tax policy (examples): European Commission, German Council of Economic Experts, German and Foreign Federal and States Ministries (e.g. German Federal Ministry of Finance, Ministry of Finance of the State of Nordrhein-Westfalen, Ministry of Finance of the Netherlands), and economic federations (e.g. BDI and economiesuisse – Federation of Swiss Enterprises)

Over 300 Publications, among them 26 monographs, over 250 Speeches

Referee

Die Betriebswirtschaft (DBW), Zeitschrift für Betriebswirtschaft (ZfB), Zeitschrift für betriebswirtschaftliche Forschung (ZfbF)/Schmalenbachs Business Review (sbr), FinanzArchiv (FA), International Tax and Public Finance (ITAX), Jahrbücher für Nationalökonomie und Statistik, Perspektiven der Wirtschaftspolitik (PWP), Schmollers Jahrbuch – Zeitschrift für Wirtschafts- und Sozialwissenschaften, World Tax Journal (WTJ)

University Appointments

2002 Professor (C 4), Business Administration and International Taxation, International Tax Institute, University of Hamburg

2003 Professor (C 4), Business Administration and International Taxation, Justus-Liebig-University Gießen

2006 Professor (W 3), Business Administration and International Taxation, University of Mannheim

Awards

1990 Award of the Prechel-Foundation for diploma thesis “Taxation of Groups of Companies in Germany and France - A Comparative Analysis”

1996 “Gerhard-Thoma-Ehrenpreis 1996” of the Institute of German Tax Advisors for the dissertation “European Tax Burden Comparisons: Germany, France, and the United Kingdom”

1996 Award of the Schitag-Foundation for the dissertation “European Tax Burden Comparisons: Germany, France, and the United Kingdom”

- 2003 Ernst & Young Award for the post-doc thesis “International Company Taxation in the European Union – Comparison of Tax Burdens, Empirical Evidence, Proposals for Reform“
- 2009 Excellence in Executive Teaching Award 2009, Mannheim Business School

Memberships

- 1996- Association of German Professors for Business Administration, Member of the sections “Business Taxation“ and “Financial Accounting“
- 1997- Schmalenbach-Association for Business Administration
- 2003- Board of the Ernst & Young Foundation
- 2003- International Fiscal Association – IFA, since 2008 Member of the board of the Rhine-Main-Neckar Section
- 2004-2006 Section “Finance and Taxation”, Chamber of commerce Gießen-Friedberg
- 2007- European Association of Tax Law Professors - EATLP