Application for

NBER Graduate Student Workshop on Business Income Taxation 2020

Applicant: Sinja Sussek (University of Chicago)
Recommendation Letter: Hans Christensen

Contact Information
Email: ssussek@chicagobooth.edu
Address: 5807 S Woodlawn Ave, Chicago, IL 60637
Phone: 978-460-0807

SINJA SUSSEK

5807 S. Woodlawn Ave, Chicago, IL, 60637 | 978-460-0807 | ssussek@chicagobooth.edu

EDUCATION

PhD — **2018- current**
Accounting — *University of Chicago - Booth School of Business*

M.S. — **2016-2018**
Business Research and Analytics — *Frankfurt School of Finance and Management*

B.S. — **2012-2016**
International Business Administration — *Frankfurt School of Finance and Management*

PHD CLASSES

Economics: Price Theory I - III, Behavioral Economics, Advanced Industrial Organization

Statistics & Econometrics: Probability & Statistics, Statistical Inference, Applied Econometrics, Applied Microeconometrics

Finance: Portfolio Choice & Asset Pricing, Research Projects: Finance, New Developments in Public Finance

Accounting: Empirical Research in Accounting, Topics in Empirical Accounting Research I & II, Economic Modeling of Accounting Issues, Contracting on Accounting Information

TEACHING EXPERIENCE

Financial Accounting: 2020

Financial Statement Analysis: 2019, 2020

Accounting for Entrepreneurship: From Start-Up through IPO: 2020

Cost Analysis and Internal Controls: 2020

Managerial Accounting: 2020

CONFERENCE PARTICIPATION

2018: ACMAR, EAA Doctoral Colloquium, EAA

2019: JAR Conference

PROFESSIONAL EXPERIENCE

zeb GmbH — **May - July 2015**
Intern: Strategy Consulting — *Vienna, Austria*

Deutsche Bank AG — **May-July 2014**
Intern: Process Management — *Frankfurt, Germany*

Aegon plc — **March-August 2013**
Student Employee: Market research and academic writing — *Frankfurt, Germany*

Boston Consulting Group — **July 2012**
Intern: Internal Reporting and Knowledge — *Frankfurt, Germany*

Last updated: August 2020

RATIONALE FOR APPLICATION

My first introduction to tax research took place in the spring of 2018 after I applied to the Accounting PhD program at Chicago Booth. Some of the Accounting professors specialize in tax research and in order to prepare for my interviews, I read their research papers. During my interviews, I was quick to point out how I find some of the topics covered by their papers rather interesting, for example how internal information quality can facilitate tax avoidance, a topic covered in a paper by Professor Gallemore.

When it came time to write my first year paper, I turned to Professor Gallemore as my reader though focused my research in a more familiar area to me: Internal information environments and incentive systems. Coincidentally, Professor Gallemore teaches a class called "Cost Analysis & Internal Controls" and I was hired as the teaching assistant for this class in 2020. We had many conversations, not only about the class but also about his research and tax research in general. This led me to enroll in a PhD class titled "New Developments in Public Finance" partly taught by Professor Zwick. In this class, I was introduced to a lot more tax research and datasets and I started to develop my own research ideas in the field.

Lately, I have been working on my curriculum paper and I had noticed that many of the more interesting and cohesive ideas stemmed from tax papers or would involve tax data in the empirical analysis. This makes sense since most of my current research ideas involve enforcement and compliance which are fundamental aspects of tax data. In the long-term, I want to examine the interaction of various design choices with compliance. The design choices most interesting to me are threefold: (1) Enforcement and monitoring, (2) information and incentives, and (3) behavioral aspects. Right now, I want to learn how to answer fundamental economic questions around compliance empirically using tax data. Since I am still early in the process of using tax data in research, I think I could learn a lot from attending the workshop since it covers basics as well as recent developments. In addition, the conference allows a look at the current research frontier. All together, this opportunity would provide me with a versatile toolbox which can be applied to my future research and I would greatly appreciate the opportunity to attend the workshop.

Thank You for Your consideration.

The University of Chicago
Booth School of Business
5807 S. Woodlawn Ave.
Chicago, Illinois 60637
Tel 773.834.7633
Fax 773.834.4585
hans.christensen@chicagobooth.edu
Hans B. Christensen
Professor of Accounting & David G. Booth Faculty Fellow

Recommendation of Sinja Sussek for the Graduate Student Workshop on Business Income Taxation

Sinja will complete the second year of our PhD program in accounting in September 2020. She just passed our comprehensive exam in June 2020. I am the main advisor on her curriculum paper (a requirement she needs to fullfil in her third year) so I know her well. I strongly recommend Sinja Sussek for the Graduate Student Workshop on Business Income Taxation.

In her curriculum paper, Sinja intend to examine whether local media affects enforcement behavior by government agencies and compliance behavior by firms. Local newspapers play and integral part in local monitoring but in the past decades, many of them were shut down leading to a loss of coverage for the affected area. In 2018, 200 counties did not have a newspaper at all and over 1,500 counties only had 1 newspaper, typically a weekly newspaper. Sinja plans to use newspaper closures as variation in monitoring by local media and fines and violations related to various regulation as the outcome variables. The project is at a very early stage but she has several clever ideas for dealing with endogeneity concerns and obtaining data about enforcement actions and effort. One thing she has considered is the enforcement of tax laws. Several of her other ideas (she has a lot) are also related to taxation, making the workshop particularly interesting to her.

Accademically, Sinja is very strong. She passed the comprehensive exams with strong performance across all sections and she has done equally well in her classes. Overall, Sinja is an outstanding PhD student and she could very well be one of the stars on the accounting market three years from now. I strongly recommend her for the Graduate Student Workshop on Business Income Taxation.

Sincerely,



Hans B. Christensen