

RESEARCH TEAM PROFILE

RESEARCH AREA

Taxation, Harmonization, Fiscal coordination, Environment Taxation

RESEARCH TEAM

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Alexander Krenek, WIFP Vienna
Michael Lang, WU Vienna
Pasquale Pistone, IBFD Amsterdam
Daniel Smit, Tilburg University
Daniel Deák, Corvinus University

EXPERT PROFILE OF THE TEAM

European Union Integration: harmonization and coordination, CCCTB, financial sector taxation, environment taxation, fiscal coordination and sustainability of the taxation system

EXPERIENCE

Participation in research projects

- Selected Aspects of Performance of the Czech Economy and its Effects on the Process of Integration into the EU (GACR-Czech Science Foundation, GA402/03/1105), 2003–2005.
- Development of Human Resources in Research and Development at the Faculty of Business and Economics, Mendel University in Brno (European Social Fund, Czech Ministry of Education, Youth and Sport), 2011–2014.
- The Czech Science Foundation, grant No. 402/07/0547. The impact of financial reporting harmonization for small and medium-sized enterprises in relation to the income tax base construction, 2007–2009.
- Study of the impact of Euro on the Czech Economy (Czech Ministry of Finance), Chapter on analysis of tax consequences, 2007–2008.



- The Czech Science Foundation, grant: Evaluation of the Czech Republic convergence to Eurozone, 2008–2010
- The Czech Science Foundation, grant No. P403/11/0849. US GAAP and IAS/IFRS Convergence with respect to the adjustment of methodical procedures of the financial analysis, 2011–2013
- The Czech Science Foundation, grant No. 13-21683S. The quantification of the impact of the introduction of Common Consolidated Corporate Tax Base on the budget revenues of the Czech Republic, 2013–2015
- The Czech Science Foundation, grant No. 15-24867S. Small and medium size enterprises in global competition: Development of specific transfer pricing methodology reflecting their specificities, 2015–2017
- The Czech Science Foundation, grant No. 13-25897S. Nonholonomic constraints in optimal managing of dynamic economic systems in agriculture and natural resources, 2013–2015

Organized conferences

- Eurozone Future: From Crisis to Stabilization, Reform and Growth? November 28–29, 2013
- Enterprise and competitive Environment. March 2014, Mendel University in Brno
- What is Eurozone's Future: Policy Commitments vs. Freeriding, November 27–28, 2014, Mendel University in Brno
- FairTax meeting for stakeholders, February 15–16, 2015, Brussels
- Options for an EU Tax as EU Own Resource, September 19, 2015, WIFO Vienna

Cross-border/regional and bilateral cooperation

- Umea University, Sweden
- Copenhagen Business School, Denmark
- Norwegian Business School, Norway
- Linköping University, Sweden
- King's College London, UK
- National University of Galway, Ireland
- University of Exeter, UK
- Queen's University, Canada
- WU Vienna
- WIFO Vienna, Austria
- Tilburg University
- Corvinus University Budapest
- IBFD

International cooperation

- HORIZON – EURO1 – Societal Challenges – FairTax Consortium – 2015-2019 under the leadership of UMEA University
- Economic and legal analysis of FTT introduction in the European Union – joint project of IBFD, Mendel University, Corvinus University Budapest, Complutense University, Said Business School of Taxation and University of Salerno.
- Wealth, Welfare and Work for Europe – 7th Framework Program Project (led by WIFO Vienna); duration 2012-2015
- Centrope Pilot Activity: Regional Development Report (in cooperation with WIFO Vienna) – European Regional Fund, Central Europe Programme

International bodies

- Czech Economic Society
- European Association of Tax Law professors
- International Fiscal Association
- European Accounting Association

Selected publications in the field

- Bierbaumer-Polly, J., Huber, P. and Rozmahel, P. Regional Business-Cycle Synchronization, Sector Specialization and EU Accession. *Journal of Common Market Studies*. 2015, P. 1–25. Article first published online: 30 JUL 2015.
- Rozmahel, P. Najman, N. Business Cycle Similarity Measuring in the Eurozone Member and Candidate Countries: An Alternative Approach *EKONOMICKY CASOPIS* Volume: 59 Issue: 5 Pages: 445–458 Published: 2011.
- Janová J., Musilová J. Non-holonomic mechanics: A geometrical treatment of general coupled rolling motion (2009), *International Journal of Non-linear Mechanics*, 44 (1), pp. 98–105. Times cited: 6 (from Web of Science Core collection).
- Janová J., Hampel D. alfaDRA: A program for automatic elimination of variety self proximities in alpha-design (2016), *Computers and Electronics in Agriculture*, 122 (3), pp. 156–160. Times cited: 0 (from Web of Science Core collection).
- Nerudová, D., Dobranschi, M. Double Dividend Hypothesis: Can it be Validated by Carbon Taxation Swap With Payroll Taxes? *Inzinerine Ekonomika-Engineering Economics* Volume: 26 Issue: 1 Pages: 23–32 Published: 2015.
- Nerudová, D., Solilová, V. Quantification of the Impact on the Total Corporate Tax Basis in the Czech Republic Caused by the Common Consolidated Corporate Tax Base Implementation in EU28, *POLITICKA EKONOMIE* Volume: 63 Issue: 4 Pages: 456–473 Published: 2015.
- Nerudová, D., Solilová, V. The Impact of the CCCTB Introduction on the Distribution of the Group Tax Bases Across the EU: The Study for the Czech Republic, *PRAGUE ECONOMIC PAPERS*, Volume: 24 Issue: 6 Pages: 621–637 Published: DEC 2015.