



Münster School of  
Business and Economics  
Institute of Accounting  
and Taxation



Fördergesellschaft Unternehmensbesteuerung Münster gUG

## 15<sup>th</sup> EIASM Conference on Current Research in Taxation

**Vienna, July 07-08, 2025**

### **Keynote Speakers**

George Plesko, University of Connecticut  
Elena Patel, University of Utah

### **Scientific Committee**

David Kenchington, Arizona State University  
Shannon Chen, University of Arizona

### **Chairpersons**

Harald Amberger, Vienna University of Economics and Business  
Martin Thomsen, University of Siegen  
Christoph Watrin, University of Münster

Conference Venue: **Vienna University of Economics and Business, Welthandelsplatz 1, 1020 Wien, Austria**

<b>Monday, July 07, 2025</b>	
9.00 am - 9.15 am	<b>Welcome Addresses</b> Room: EA.6.026 Jerome Chabanne-Rive, EIASM Christoph Watrin, University of Münster
9.15 am – 10.30 am	<i>Keynote Speech</i> <b>George Plesko</b> University of Connecticut <b>Informing Policy</b>
10.30 am - 11.00 am	Coffee Break
11.00 am - 12.20 pm	Session 1 Room: EA.6.026 <b>Tax Avoidance</b> Chair: Harald Amberger, WU Vienna  <b>Taxes and Delegation in Merger Negotiations</b> Presenter: Shane Heitzman, University of Southern California Co-Authors: Isabel J. Cho, University of Southern California Songyi Han, NHH Norwegian School of Economics Discussant: Allison Koester, Georgetown University  <b>Anti-tax avoidance rules and the real effects on foreign investors</b> Presenter: Mary Cowx, Arizona State University

	<p>Co-Author: Jon N. Kerr, Brigham Young University  Discussant: Cristi A. Gleason, University of Iowa</p>
12.20 pm - 1.20 pm	<p>Lunch Break</p>
1.20 pm – 2.40 pm	<p style="text-align: center;">Session 2a  Room: EA.6.026  <b>Market Competition</b>  Chair: Tobias Bornemann, WU Vienna</p> <p><b>Competitive externalities of US government economic development subsidies</b>  Presenter: Allison Koester, Georgetown University  Co-Authors: Elisa Casi, Norwegian School of Economics  Costanza Cincotta, Norwegian School of Economics  Discussant: Michael Overesch, University of Cologne</p> <p><b>Tax-Induced Changes in Competitive Dynamics: Firms’ Strategic Responses to Peers’ Tax Rate Increases</b>  Presenter: Tyler Taejin Jung, Hanyang University  Co-Authors: Sunhwa Choi, Seoul National University  Lee-Seok Hwang, Seoul National University  Discussant: Tobias Bornemann, WU Vienna</p>
1.20 pm – 2.40 pm	<p style="text-align: center;">Session 2b  Room: EA.5.040  <b>Reporting Effects</b>  Chair: Paul Demere, Bocconi University</p> <p><b>Asymmetric Timeliness of Tax Disclosure – Evidence from Large Language Models</b>  Presenter: Muriel Rey, University of Augsburg  Co-Author: Robert Ullmann, University of Augsburg  Sophia Woerle, University of Augsburg  Discussant: Arthur Stenzel, NHH Norwegian School of Economics</p> <p><b>The Timeliness of Loan Loss Recognition and Unrecognized Tax Benefits</b>  Presenter: Khin Phyo Hlaing, Saint Mary’s University  Co-Author: Jagadison K. Aier, George Mason University  Colin Q. Koutney, George Mason University  Discussant: William O'Brien, The University of Illinois at Chicago</p>
2.40 pm - 3.10 pm	<p>Coffee Break</p>
3.10 pm - 5.10 pm	<p style="text-align: center;">Session 3a  Room: EA.6.026  <b>Income Shifting</b>  Chair: Allison Koester, Georgetown University</p> <p><b>Matching Tax Returns and Financial Statement Data to Measure Income Shifting</b>  Presenter: Ruby Doleman, WU Vienna  Co-Author: Harald Amberger, WU Vienna  Stefanie Pendl, WU Vienna  Discussant: Xixi Zhang, IÉSEG School of Management</p> <p><b>Can Public SEC Filings Enable Tax-Motivated Income Shifting?</b>  Presenter: Brian Grant, Villanova University  Co-Authors: Lisa De Simone, University of Texas at Austin  Stefan Richter, University of Illinois at Urbana-Champaign</p>

	<p>Bridget Stomberg, Indiana University  Discussant: Hang Nguyen, Otto von Guericke University of Magdeburg</p> <p><b>The Effect of Anti-Profit Shifting Rules on M&amp;A Activities</b>  Presenter: Khairunnisa Ridwan, WU Vienna University of Economics and Business  Co-Authors: Osaid Alshamleh, Vienna University of Economics and Business  Harald Amberger, Vienna University of Economics and Business  Discussant: Hannah Gundert, ZEW – Leibniz-Zentrum für Europäische Wirtschaftsforschung</p>
3.10 pm – 5.10 pm	<p>Session 3b  Room: EA.5.040  <b>Real Effects</b>  Chair: Michael Overesch, University of Cologne</p> <p><b>How Does Tax Regulation Affect Accounting Firms’ Demand for U.S. Tax Accountants: Evidence from the TCJA</b>  Presenter: Katie Daugherty, Indiana University  Discussant: Paul Demere, Bocconi University</p> <p><b>Real Effects of Earnings Stripping Rules</b>  Presenter: Christoph Rehr, Catholic University of Eichstaett-Ingolstadt  Co-Authors: Lisa De Simone, University of Texas at Austin  Henning Giese, Paderborn University  Reinald Koch, Catholic University of Eichstaett-Ingolstadt  Discussant: Till Münster, University of Muenster</p> <p><b>Tax Shields Under Siege: The Effect of Limiting Interest Deductibility on Commercial Lending Terms</b>  Presenter: Zirui Song, MIT Sloan  Co-Author: Edward L. Maydew, UNC Kenan-Flagler Business School  Matthew A. Phillips, MIT Sloan School of Management  Discussant: Erin Henry, University of Arkansas</p>
7.30 pm	<p>EIASM Dinner at “Augustinerkeller”, Augustinerstraße 1, 1010 Vienna:  <a href="https://bitzinger.wien/de/the-cellar/">https://bitzinger.wien/de/the-cellar/</a></p>
<b>Tuesday, July 08, 2025</b>	
09.00 am – 10.15 am	<p><i>Keynote Speech</i>  Room: EA.6.026  <b>Elena Patel</b>  University of Utah  <b>Tax and Trade Policy Under the Trump Administration</b></p>
10.15 am – 10.30 am	Group Photo
10.30 am – 11.00 am	Coffee Break
11.00 am – 12.20 pm	<p>Session 4  Room: EA.6.026  <b>Tax planning</b>  Chair: Erin Henry, University of Arkansas</p> <p><b>The impact of mandatory disclosure on SEC financial statement review outcomes</b>  Presenter: Cristi A. Gleason, University of Iowa</p>

	<p>Co-Authors: Martin Thomsen, University of Siegen Discussant: Brian Grant, Villanova University</p> <p><b>Digital Sales Taxes: The Effects of Mandatory Collection by Foreign Digital Platforms</b> Presenter: Alexander Edwards, University of Toronto Co-Author: Jilian R. Adams, University of Toronto Michael Marin, University of Toronto Discussant: Katie Daugherty, Indiana University</p>
12.20 pm - 12.25 pm	<p><b>Farewell</b> Martin Thomsen, University of Siegen</p>
12.25 pm - 1.20 pm	<p>Lunch Break</p>
1.20 pm- 2.40 pm	<p style="text-align: center;">Session 5a Room: EA.6.026 <b>Corporate Social Responsibility</b> Chair: Martin Thomsen, University of Siegen</p> <p><b>Planet, People, Profit – and Paying Taxes? ESG-Committed Investors and Corporate Tax Avoidance</b> Presenter: Michael Overesch, University of Cologne Co-Authors: Sina Willkomm, University of Cologne Discussant: Harald Amberger, WU Vienna</p> <p><b>In the Spotlight: The Effect of CSR Ratings on Tax Avoidance and Tax Transparency</b> Presenter: Tobias Bornemann, WU Vienna Discussant: Khin Phyo Hlaing, Saint Mary's University</p>
1.20 pm- 2.40 pm	<p style="text-align: center;">Session 5b Room: EA.5.040 <b>Digitalization</b> Chair: Muriel Rey, University of Augsburg</p> <p><b>Free to Roam, Hard to Tax? Assessing the Tax Implications of Digital Nomad Visas in the EU</b> Presenter: Hannah Gundert, ZEW – Leibniz-Zentrum für Europäische Wirtschaftsforschung Co-Authors: Julia Spix, ZEW – Leibniz-Zentrum für Europäische Wirtschaftsforschung Discussant: Cihat Öner, Tilburg University</p> <p><b>Taxing network products</b> Presenter: Dennis Voeller, Toulouse Business School Co-Authors: Regina Ortmann, Bielefeld University Dirk Simons, University of Mannheim Discussant: Tyler Taejin Jung, Hanyang University</p>
2.40 pm - 3.10 pm	<p>Coffee Break</p>
3.10 pm - 6.00 pm	<p style="text-align: center;">Session 6a Room: EA.6.026 <b>Tax Incentives</b> Chair: Sophia Schindler-Schwoy, University of Muenster</p> <p><b>Transforming Tax Compliance: Trust, Fairness, and Monitoring Tools in a Modern Tax Administration</b> Presenter: Christian Bauer, Vienna University of Economics and Business Co-Authors: Mika Nissinen, University of Eastern Finland Moritz Scherleitner, Aalto University Hannu Ojala, University of Eastern Finland</p>

	<p>Erich Kirchler, University of Vienna Discussant: Christoph Rehrl, Catholic University of Eichstaett-Ingolstadt</p> <p><b>The Productivity Paradox of Corporate Taxation: A Nonlinear Tale of Growth and Constraints</b> Presenter: Hang Nguyen, Otto von Guericke University of Magdeburg Discussant: Ruby Doleman, WU Vienna</p> <p><b>Adoption of Tax Recovery Programs and Cash Holdings</b> Presenter: Amaury José Rezende, University of São Paulo Co-Authors: Renê Coppe Pimentel, University of São Paulo Leonardo Quirino Amaral, University of São Paulo Flávia Zoboli Dalmacio, University of São Paulo Discussant: Khairunnisa Ridwan, WU Vienna University of Economics and Business</p> <p><b>Having Your Cake and Eating It Too: Do Innovation Tax Incentives Increase Both the Quantity and Efficiency of Innovation?</b> Presenter: Arthur Stenzel, NHH Norwegian School of Economics Co-Authors: Nathan C. Goldman, North Carolina State University Stephen J. Lusch, University of Kentucky Discussant: Mary Cowx, Arizona State University</p>
3.10 pm - 6.00 pm	<p style="text-align: center;">Session 6b Room: EA.5.040 <b>Taxes and Investments</b> Chair: Till Münster, University of Muenster</p> <p><b>Corporate Tax System Complexity and Investment Sensitivity to Tax Policy Changes</b> Presenter: Harald Amberger, Vienna University of Economics and Business Co-Authors: Jaron Wilde, University of Iowa John Gallemore, University of North Carolina Discussant: Dennis Voeller, Toulouse Business School</p> <p><b>Tax Arbitration and Foreign Direct Investments: A Comparison between Developed and Developing Countries</b> Presenter: Xixi Zhang, IÉSEG School of Management Co-Authors: Christof Beuselinck, IESEG School of Management Discussant: Zirui Song, MIT Sloan</p> <p><b>Protectionism and MNE Investments</b> Presenter: Xixi Zhang, IÉSEG School of Management Co-Authors: Jacco L. Wielhouwer, Vrije University Amsterdam Xixi Zhang, IÉSEG School of Management Discussant: Fang Li, Lancaster University</p> <p><b>U.S. Multinationals' Tax Strategies and Domestic Employment</b> Presenter: William O'Brien, The University of Illinois at Chicago Co-Authors: Jeremiah Harris, Kent State University Discussant: Alexander Edwards, University of Toronto</p>
7.30 pm	<p style="text-align: center;">Dinner at Schweizerhaus, Prater 116, 1020 Vienna <a href="https://www.schweizerhaus.at">https://www.schweizerhaus.at</a> Invitation by Fördergesellschaft Münster gUG</p>

**Time Allocation for Conference Presentations:**

Presentation: 20 minutes, Discussant: 10 minutes , Q&A: 10 minutes

For organizational questions, please contact [taxsymposium@wiwi.uni-muenster.de](mailto:taxsymposium@wiwi.uni-muenster.de).  
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