



University of Münster
School of Business & Economics
Institute of Accounting and Taxation

10th EIASM Conference on Current Research in Taxation

Zoom Meeting on July 13, 2020 from 3.00 p.m. to 7.00 p.m. CET

Meeting-ID: 970 9269 0732

Password: tax10

Conference Chairs

Robert Ullmann, University of Augsburg
Christoph Watrin, University of Münster

Scientific Committee

Erin Towery, University of Georgia
Jaron Wilde, University of Iowa

3.00 – 3.05

Welcome Address

Christoph Watrin, University of Münster

3.05 – 4.05

Session 1

Chair: Robert Ullmann, University of Augsburg

Allocating Multinational Income Generated by Intangible Assets: An Industry Perspective

Presenter: Richard Sansing, Tuck School of Business at Dartmouth

Discussant: Rainer Niemann, University of Graz

“Just Beat It” - Do firms reclassify costs to avoid the base erosion and anti-abuse tax (BEAT) of the TCJA?

Presenter: David Samuel, University of Wisconsin-Madison

Co-Authors: Stacie Laplante, University of Wisconsin-Madison
Christina Lewellen, North Carolina State University
Daniel Lynch, University of Wisconsin-Madison

Discussant: Harald Amberger, Vienna University of Economics and Business

Tax Competition and Employment

Presenter: Marcel Olbert, University of Mannheim

Co-Authors: Stephen Glaeser, University of North Carolina at Chapel Hill
Ann-Catherin Werner, University of Mannheim

Discussant: Reining Petacchi, Georgetown University

4.05- 5.05

Session 2

Chair: Brady Williams, University of Texas at Austin

Do U.S. Multinational Use Income Shifting to Engage in Corruption Evidence from the Effects on Partner Country Citizenry

Presenter: Paul Demeré, University of Georgia
Co-Authors: Jeffrey Gramlich, Washington State University
Yoonsoo Nam, Washington State University
Discussant: Robert Ullmann, University of Augsburg

The politics of government resource allocation: Evidence from U.S. state government awarded economic incentives

Presenter: Reining Petacchi, Georgetown University
Co-Authors: Daniel Aobdia, Northwestern University
Allison Koester, Georgetown University
Discussant: Jeffrey Hoopes, University of North Carolina at Chapel Hill

Patent Concentration, Asymmetric Information, and Tax-Motivated Income Shifting

Presenter: Harald Amberger, Vienna University of Economics and Business
Co-Author: Benjamin Osswald, University of Wisconsin-Madison
Discussant: Jake Smith, University of Texas at Dallas

5.05- 6.05

Session 3

Chair: Martin Thomsen, University of Münster

The Cost of Misaligned Tax Incentives: Evidence from Tax-Motivated Special Dividends

Presenter: Trend Krupa, University of Connecticut
Co-Author: Steven Utke, University of Connecticut
Discussant: Maximilian Todtenhaupt, Norwegian School of Economics

Tax Avoidance through Cross-Border Mergers and Acquisitions

Presenter: Jake Smith, University of Texas at Dallas
Co-Author: Jean-Marie Meier, University of Texas at Dallas
Discussant: Jane Song, University of Georgia

Executive Compensation, Individual-Level Tax rates and Insider Trading Aggressiveness

Presenter: Nathan Goldman, North Carolina State University
Co-Author: Naim Bugra Ozel, University of Texas at Dallas
Discussant: Hamza Warraich, University of Waterloo

6.05- 6.45

Session 4a

Chair: Fabian Schmal, University of Münster

Heterogeneity in the relation between financial reporting and tax aggressiveness: Evidence from latent class models

Presenter: Hamza Warraich, University of Waterloo
Co-Authors: Cinthia Valle Ruiz, IÉSEG School of Management
Stephen Campbell, University of Mannheim
Discussant: Paul Demeré, University of Georgia

Withholding Taxes and Foreign Portfolio Investment

Presenter: Maximilian Todtenhaupt, Norwegian School of Economics
Co-Author: Martin Jacob, WHU – Otto Beisheim School of Management
Discussant: Ryan Hess, University of Texas at Austin

6.05- 6.45

Session 4b

Chair: Drahomir Klimsa, University of Augsburg

Can European Banks' Country-by-Country Reports Reveal Profit Shifting? An Analysis of the Information Content of EU Banks' Disclosures

Presenter: Johannes Voget, University of Mannheim
Co-Authors: Verena Dutt, ZEW Mannheim
Katharina Nicolay, ZEW Mannheim
Heiko Vay, University of Mannheim
Discussant: Nathan Goldman, North Carolina State University

Public Tax Disclosures and Investor Perceptions

Presenter: Christian Peters, Tilburg University
Co-Authors: Bart Dierynck, Tilburg University
Martin Jacob, WHU – Otto Beisheim School of Management
Maximilian Müller, ESMT Berlin
Victor van Pelt, WHU – Otto Beisheim School of Management
Discussant: Andrew Belnap, University of North Carolina at Chapel Hill

Time Allocation for Presentations:

Presentation: 10 minutes
Discussant: 5 minutes
Q&A: 5 minutes

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