



Fördergesellschaft
Unternehmensbesteuerung
Münster gUG

11th EIASM Conference on Current Research in Taxation

Online, July 12-13, 2021

Keynote Speakers

Jeffrey L. Hoopes, University of North Carolina at Chapel Hill
Braden M. Williams, University of Texas at Austin

Scientific Committee

Erin M. Towery, University of Georgia
Jaron H. Wilde, University of Iowa

Chairperson

Christoph Watrin, University of Münster

The time zone is Central European Summer Time (**CEST**).

The conference is held as a zoom meeting. The access details are as follows:

<https://www.zoom.us/j/63293791099>. Meeting-ID: 632 9379 1099

Monday, July 12, 2021	
2.00 pm - 2.05 pm	Welcome Address Christoph Watrin, University of Münster
2.05 pm – 3.15 pm	Keynote Speech: Tax Accounting Academics' Influence in Public Policy Jeffrey L. Hoopes, University of North Carolina at Chapel Hill
3.15 pm - 3.45 pm	Break
3.45 pm - 5.30 pm	Session 1 Multinationals Chair: Nadine Riedel, University of Münster The Effect of U.S. Tax Reform on Foreign Acquisitions Presenter: Harald Amberger, Vienna University of Economics and Business Co-Author: Leslie Robinson, Tuck School of Business at Dartmouth College Discussant: David Kenchington, Arizona State University

	<p>The Effect of Market Leaders’ Tax-motivated Income Shifting on U.S. Domestic Firms’ Investment Efficiency Presenter: Michelle Nessa, Michigan State University Co-Authors: Susan (Xinjie) Tang, Michigan State University Ryan Wilson, University of Oregon Discussant: Anh Persson, University of Illinois</p> <p>Foreign Aid through Domestic Tax Reforms? Evidence from Multinational Firm Presence in Developing Countries Presenter: Daniel Klein, University of Mannheim Co-Authors: Jeffrey L. Hoopes, University of North Carolina at Chapel Hill Rebecca Lester, Stanford Graduate School of Business Marcel Olbert, London Business School Discussant: Alex Edwards, University of Toronto</p>
5.30 pm – 5.45 pm	Break
5.45 pm – 7.30 pm	<p style="text-align: center;"> Session 2 Taxes and Corporate Finance Chair: Martin Thomsen, University of Münster </p> <p>IPOs and Corporate Tax Planning Presenter: Christine Dobridge, Board of Governors of the Federal Reserve System Co-Authors: Rebecca Lester, Stanford Graduate School of Business Andrew Whitten, U.S. Department of Treasury Discussant: Stefan Richter, Indiana University</p> <p>Cash Flows from Tax Planning and Credit Ratings Presenter: Nathan Goldman, North Carolina State University Co-Authors: Sam Bonsall, Pennsylvania State University Russ Hamilton, Southern Methodist University Discussant: David Samuel, University of Wisconsin-Madison</p> <p>Corporate Debt and Taxes Presenter: Shane Heitzman, University of Southern California Co-Author: Michelle Hanlon, Massachusetts Institute of Technology Discussant: Novia Chen, University of Houston</p>

Tuesday, July 13, 2021

11.15 am - 1.00 pm	<p>Session 3</p> <p>European Tax Research</p> <p>Chair: Christoph Watrin, University of Münster</p> <p>Business Model Digitalization and Tax Avoidance Presenter: Maximilian Todtenhaupt, Norwegian School of Economics Co-Authors: Elisa Casi-Eberhard, Norwegian School of Economics Barbara Stage, University of Mannheim and ZEW Discussant: Travis Chow, HKU Business School</p> <p>Does fair value taxation affect banks' investment portfolio and risk-taking? Presenter: Tobias Bornemann, Vienna University of Economics and Business Co-Authors: Sylvia Auer, Vienna University of Economics and Business Eva Eberhartinger, Vienna University of Economics and Business Discussant: Daniel Klein, University of Mannheim</p> <p>Conforming tax avoidance and book-tax conformity: International evidence from unconsolidated accounts Presenter: Sebastian Eichfelder, Otto-von-Guericke-Universität Magdeburg Co-Authors: Martin Jacob, WHU - Otto Beisheim School of Management Nadine Kalbitz, Otto-von-Guericke-Universität Magdeburg Kelly Wentland, George Mason University Discussant: Harald Amberger, Vienna University of Economics and Business</p>
1.00 pm – 2.00 pm	<p>Break</p>
2.00 pm - 3.15 pm	<p>Keynote Speech:</p> <p>Multijurisdictional tax law and enforcement Braden M. Williams, University of Texas at Austin</p>
3.15 pm - 3.45 pm	<p>Break</p>
3.45 pm- 5.30 pm	<p>Session 4</p> <p>Disclosure and Risks</p> <p>Chair: David Kenchington, Arizona State University</p> <p>Do analysts mind the GAAP? Evidence from the Tax Cuts and Jobs Act of 2017 Presenter: Novia Chen, University of Houston Co-Author: Allison Koester, Georgetown University Discussant: Bridget Stomberg, Indiana University</p> <p>How Do Firms Assess the Risks of Tax Aggressiveness? Evidence from Mandated Enterprise Risk Assessments Presenter: Trent Krupa, University of Connecticut Discussant: Michael Marin, University of Toronto</p>

	<p>Do Third-Party Cross-Border Tax Transparency Requirements Impact Firm Behavior Presenter: Anh Persson, University of Illinois Co-Authors: Alexander Edwards, University of Toronto Michelle Hutchens, University of Illinois Discussant: Trent Krupa, University of Connecticut</p>
5.30 pm - 5.45 pm	Break
5.45 pm - 7.30 pm	<p style="text-align: center;">Session 5 Payroll and Sales Taxes Chair: Nathan Goldman, North Carolina State University</p> <p>Local Sales Tax Administration and the Real Economy Presenter: David Kenchington, Arizona State University Co-Authors: Jennifer Brown, Arizona State University Roger White, Arizona State University Discussant: Maximilian Todtenhaupt, Norwegian School of Economics</p> <p>The Relation between Payroll and Income Tax Avoidance Presenter: Michael Marin, University of Toronto Discussant: Iguehi Rajsky, Temple University</p> <p>Taking Advantage of Employer Tax Incentives for Workplace Diversity Presenter: Stefan Richter, Indiana University Co-Authors: Michelle Hutchens, University of Illinois Bridget Stomberg, Indiana University Brian Williams, Indiana University Discussant: Michelle Nessa, Michigan State University</p>
7.30 pm - 7.35 pm	<p>Farewell Address Christoph Watrin, University of Münster</p>

Time Allocation for Conference Presentations:

Presentation: 20 minutes

Discussant: 10 minutes

Q&A: 5 minutes

After each paper presentation there will be 5 minutes for open discussion with the audience. Please use the “Raise hand” option in the “Reactions” panel if you want to ask a question or add a comment. The moderator will then include you in the feedback session. You can post questions and comments in the chat throughout the symposium.

For organizational questions, please contact Anna-Lena Hernández Ballester (anna-lena.hernandez@wiwi.uni-muenster.de). For technical assistance during the conference contact Till Münster (till.muenster@wiwi.uni-muenster.de) or Ruben Klemm (ruben.klemm@wiwi.uni-muenster.de)