



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

12th EIASM Conference on Current Research in Taxation

Online, July 11-12, 2022

Keynote Speakers

Bridget Stomberg, Indiana University
Erin Towery, University of Georgia

Scientific Committee

Allison Koester, Georgetown University
Nathan Goldman, North Carolina State University

Chairpersons

Martin Thomsen, University of Münster
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/67153160449>

Meeting-ID: 671 5316 0449

Sponsored by Fördergesellschaft Unternehmensbesteuerung gUG Münster

Monday, July 11, 2022	
11.30 am - 11.35 am	Welcome Address Christoph Watrin, University of Münster
11.35 am - 1.20 pm	Session 1 Government Policy I Chair: Christoph Watrin, University of Münster Stock Market Reactions to M&A Announcements – The Role of Agency Conflicts Presenter: Max Pflitsch, University of Cologne Discussant: Eva Frehner, University of St. Gallen The Value of a Loss: Restricting Tax Loss Transfers and its Impact on Acquisition Activity Presenter: Elisa Casi, Norwegian School of Economics and ZEW Mannheim Co-Authors: Anna Theresa Bührlé, ZEW Mannheim and University of Mannheim Barbara Stage, WHU - Otto Beisheim School of Management Johannes Voget, University of Mannheim Discussant: Tobias Bornemann, Vienna University of Economics and Business

	<p>The Effect of Limited Tax Loss Carryforwards on Corporate Investment Presenter: Lisa Hillmann, WHU – Otto Beisheim School of Management Co-Author: Martin Jacob, WHU – Otto Beisheim School of Management Discussant: Nathan Goldman, North Carolina State University</p>
1.20 pm - 2.00 pm	Lunch Break
2.00 pm - 3.45 pm	<p>Session 2 Multinationals I Chair: Johannes Voget, University of Mannheim</p> <p>Measuring the Effects of the Global Tax Reform - Evidence from High-frequency Data Presenter: Marcel Olbert, London Business School Co-Author: Roberto Gómez-Cram, London Business School Discussant: Jean-Marie Meier, University of Texas at Dallas</p> <p>Ownership Transparency and Foreign Direct Investment Presenter: Yuchen Wu, Ludwig-Maximilians-University München Co-Authors: Harald Amberger, Vienna University of Economics and Business Jaron Wilde, University of Iowa Discussant: Daniel Rabetti, Collier School of Management</p> <p>Tax Havens and Reputational Costs: Evidence from EU Blacklisting Presenter: Adrienne DePaul, University of Connecticut Co-Authors: Frank Murphy, University of Connecticut Mary Vernon, University of Connecticut Discussant: Anh Persson, University of Illinois at Urbana-Champaign</p>
3.45 pm - 4.00 pm	Break
4.00 pm - 5.00 pm	<p>Keynote Speech Erin Towery University of Georgia Insights Gained from a Decade of Working with the IRS Chair: Christoph Watrin, University of Münster</p>
5.00 pm - 5.30 pm	Break
5.30 pm - 7.15 pm	<p>Session 3 Compliance Chair: Allision Koester, Georgetown University</p> <p>PCAOB Inspections, Knowledge Diffusion, and Corporate Tax Planning Effectiveness Presenter: Tyler Kleppe, University of Kentucky Co-Authors: James Blann, University of Arkansas Nathan Goldman, North Carolina State University Discussant: Benjamin Osswald, University of Illinois at Urbana-Champaign</p> <p>The Deterrence Effect of Cross-Border Monitoring: Evidence from Foreign Tax Authority Enforcement Presenter: Anh Persson, University of Illinois at Urbana-Champaign Co-Authors: Sabrina Chi, Texas Tech University Terry Shevlin, University of California – Irvine</p>

	<p>Oktay Urcan, University of Illinois at Urbana-Champaign Discussant: David Kenchington, Arizona State University</p> <p>Tax Enforcement and Foreign Investment by Multinational Corporations: Evidence from Tax Inspectors Without Borders</p> <p>Presenter: Trent Krupa, University of Connecticut Co-Authors: Victor Ferguson, Mississippi State University Rick Laux, Purdue University Discussant: Marcel Olbert, London Business School</p>
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Tuesday, July 12, 2022	
11.30 am - 1.15 pm	<p style="text-align: center;">Session 4 Tax Planning Chair: Martin Thomsen, University of Münster</p> <p>Tax Control and corporate VAT compliance: An empirical assessment of the moderating role of tax strategy Presenter: Maarten Siglé, Nyenrode Business University Co-Authors: Sjoerd Goslinga, Leiden University Lisette van der Hel, Nyenrode Business University Ryan Wilson, University of Oregon Discussant: Yuchen Wu, Ludwig-Maximilians-University München</p> <p>Corporate Tax Planning and Product Market Competition Presenter: Christian Peters, Tilburg University Co-Authors: John Gallemore, University of North Carolina at Chapel Hill Jesse van der Geest, Tilburg University Martin Jacob, WHU – Otto Beisheim School of Management Discussant: David Samuel, Singapore Management University</p> <p>The effect of taxes on CEO performance Presenter: Laura Arnemann, University of Mannheim Co-Authors: Florian Buhlmann, ZEW Mannheim Martin Ruf, University of Tübingen Johannes Voget, University of Mannheim and ZEW Mannheim Discussant: Max Pflitsch, University of Cologne</p>
1.15 pm – 2.00 pm	Lunch Break
2.00 pm - 3.45 pm	<p style="text-align: center;">Session 5 Multinationals II Chair: Nathan Goldman, North Carolina State University</p> <p>The Effect of the Tax Cuts and Jobs Act on Foreign Investment of U.S. Multinational Corporation Presenter: David Samuel, Singapore Management University Discussant: Lisa Hillmann, WHU – Otto Beisheim School of Management</p> <p>The Role of Multinational Corporations’ Executives in Foreign Subsidiaries’ Tax Management Presenter: Benjamin Osswald, University of Illinois at Urbana-Champaign</p>

	<p>Co-Author: Jochen Pierk, Erasmus University Rotterdam Discussant: Trent Krupa, University of Connecticut</p> <p>Improving the Measurement of Tax Residence: Implications for Research on Corporate Taxation Presenter: Jean-Marie Meier, University of Texas at Dallas Co-Author: Jake Smith, University of Texas at Dallas Discussant: Elisa Casi, Norwegian School of Economics and ZEW Mannheim</p>
3.45 pm - 4.00 pm	Break
4.00 pm- 5.00 pm	<p>Keynote Speech Bridget Stomberg Indiana University</p> <p>Thoughts on the Future of Tax Research</p> <p>Chair: Martin Thomsen, University of Münster</p>
5.00 pm - 5.30 pm	Break
5.30 pm - 7.15 pm	<p style="text-align: center;">Session 6 Government Policy II Chair: David Samuel, Singapore Management University</p> <p>Tax-Loss Harvesting with Cryptocurrencies Presenter: Daniel Rabetti, Collier School of Management Co-Authors: Lin William Cong, Cornell University Wayne Landsman, University of North Carolina Edward Maydew, University of North Carolina Discussant: Mary Cowx, Arizona State University</p> <p>Can Better Tax Enforcement Moderate Airbnb’s Pressure on Housing Costs? Presenter: David Kenchington, Arizona State University Co-Authors: Jesse Ellis, North Carolina State University Jared Smith, North Carolina State University Roger White, Arizona State University Discussant: Anna Leszczyloska, Poznan University of Economics and Business</p> <p>Effects of the 2021 Expanded Child Tax Credit Presenter: Chenqi Zhu, University of California – Irvine Co-Authors: Ben Lourie, University of California – Irvine Devin Shanthikumar, University of California – Irvine Terry Shevlin, University of California – Irvine Discussant: Mary Vernon, University of Connecticut</p>
7.15 pm - 7.20 pm	Farewell Address

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 also post questions and comments in the chat throughout the symposium.

For organizational questions, please contact taxsymposium@wiwi.uni-muenster.de. For technical assistance during the conference contact Lukas Heinig (lukas.heinig@wiwi.uni-muenster.de) or Till Münster (till.muenster@wiwi.uni-muenster.de).

Photos will be taken during the conference. If you do not agree with this, please send a short message to taxsymposium@wiwi.uni-muenster.de.