



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

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 The Investors' Assessment of Cross-Border M&A – Repatriation Taxes, Agency Conflicts and the TCJA Presenter: Max Pflitsch, University of Cologne Discussant: Eva Frehner, University of St. Gallen The Value of a Loss: The Economic Impact of Restricting Tax Loss Transfers 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: Roberto Gómez-Cram, London Business School Co-Author: Marcel Olbert, London Business School Discussant: Jean-Marie Meier, University of Texas at Dallas</p> <p>Ownership Transparency and Cross-Border 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: Sabrina Chi, Texas Tech University Co-Authors: Anh Persson, University of Illinois at Urbana-Champaign Terry Shevlin, University of California – Irvine Oktay Urcan, University of Illinois at Urbana-Champaign</p>

	<p>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</p> <p>Co-Authors: Victor Ferguson, Mississippi State University Rick Laux, Purdue University</p> <p>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</p> <p>Presenter: Maarten Siglé, Nyenrode Business University</p> <p>Co-Authors: Sjoerd Goslinga, Leiden University Lisette van der Hel, Nyenrode Business University Ryan Wilson, University of Oregon</p> <p>Discussant: Yuchen Wu, Ludwig-Maximilians-University München</p> <p>Corporate Tax Planning and Product Market Competition</p> <p>Presenter: Christian Peters, Tilburg University</p> <p>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</p> <p>Discussant: David Samuel, Singapore Management University</p> <p>The effect of taxes on CEO performance</p> <p>Presenter: Laura Arnemann, University of Mannheim</p> <p>Co-Authors: Florian Buhlmann, ZEW Mannheim Martin Ruf, University of Tübingen Johannes Voget, University of Mannheim and ZEW Mannheim</p> <p>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</p> <p>Presenter: David Samuel, Singapore Management University</p> <p>Discussant: Lisa Hillmann, WHU – Otto Beisheim School of Management</p> <p>The Role of Multinational Corporations’ Executives in Foreign Subsidiaries’ Tax Management</p> <p>Presenter: Benjamin Osswald, University of Illinois at Urbana-Champaign</p> <p>Co-Author: Jochen Pierk, Erasmus University Rotterdam</p>

	<p>Discussant: Trent Krupa, University of Connecticut</p> <p>Improving the Measurement of Tax Residence: Implications for Research on Corporate Taxation</p> <p>Presenter: Jean-Marie Meier, University of Texas at Dallas</p> <p>Co-Author: Jake Smith, University of Texas at Dallas</p> <p>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</p> <p>Bridget Stomberg</p> <p>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</p> <p style="text-align: center;">Government Policy II</p> <p style="text-align: center;">Chair: David Samuel, Singapore Management University</p> <p>Tax-Loss Harvesting with Cryptocurrencies</p> <p>Presenter: Daniel Rabeti, Collier School of Management</p> <p>Co-Authors: Lin William Cong, Cornell University Wayne Landsman, University of North Carolina Edward Maydew, University of North Carolina</p> <p>Discussant: Mary Cowx, Arizona State University</p> <p>Can Better Tax Enforcement Moderate Airbnb's Pressure on Housing Costs?</p> <p>Presenter: David Kenchington, Arizona State University</p> <p>Co-Authors: Jesse Ellis, North Carolina State University Jared Smith, North Carolina State University Roger White, Arizona State University</p> <p>Discussant: Anna Leszczyloska, Poznan University of Economics and Business</p> <p>Effects of the 2021 Expanded Child Tax Credit</p> <p>Presenter: Chenqi Zhu, University of California – Irvine</p> <p>Co-Authors: Ben Lourie, University of California – Irvine Devin Shanthikumar, University of California – Irvine Terry Shevlin, University of California – Irvine</p> <p>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.