



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



Fördergesellschaft
Unternehmensbesteuerung
Münster gUG

14th EIASM Conference on Current Research in Taxation

Porto, July 08-09, 2024

Keynote Speakers

Lisa De Simone, University of Texas at Austin
Sonja Rego, Indiana University

Scientific Committee

Andrew Belnap, University of Texas at Austin
Bradford Hepfer, University of Texas A&M

Chairpersons

Fábio Duarte, University of Porto
Mário Marques, University of Porto
Adelaide Martins, University of Porto
Martin Thomsen, University of Siegen
Christoph Watrin, University of Münster

Conference Venue:

FEP - Faculdade de Economia da Universidade do Porto - Rua Dr. Roberto Frias, 4200-464 Porto

Monday, July 08, 2024	
9.00 am - 9.15 am	Welcome Address Room <u>A118</u> Christoph Watrin, University of Münster
9.15 am – 10.30 am	<i>Keynote Speech</i> Sonja Rego Indiana University Where Do We Go from Here? Novel Methods for New Insights on Corporate Tax Practices
10.30 am - 11.00 am	Coffee Break

<p>11.00 am - 12.20 pm</p>	<p style="text-align: center;">Session 1 Government Policies Room <u>A118</u> Chair: Mário Marques, University of Porto</p> <p>Where Do US Multinational Corporations Report Their Profits After Laws Eliminate the Tax Benefits of Dot Havens? Presenter: Brian Grant, Indiana University Discussant: Erin Henry, University of Arkansas</p> <p>Firms' Real and Reporting Responses to Taxation: A Review Presenter: Marcel Olbert, London Business School Co-Author: Rebecca Lester, Stanford Graduate School of Business Discussant: Bridget Stomberg, Indiana University</p>
<p>12.20 pm - 1.20 pm</p>	<p style="text-align: center;">Lunch Break</p>
<p>1.20 pm – 2.40 pm</p>	<p style="text-align: center;">Session 2a Tax Legislation and Tax Avoidance Room <u>A118</u> Chair: Martin Thomsen, University of Siegen</p> <p>Private merger negotiation responses to ongoing tax legislation Presenter: Alexander Edwards, University of Toronto Co-Authors: Shane Heitzman, University of Southern Carolina Sandy Klasa, University of Arizona Maximilian Todtenhaupt, Leibnitz University Hannover Discussant: Roger M. White, Arizona State University</p> <p>Endogeneity and the Economic Consequences of Tax Avoidance Presenter: Robert W. Hills, Penn State University Co-Authors: Scott D. Dyreng, Duke University Christina M. Lewellen, North Carolina State University Bradley P. Lindsey, Utah State University Discussant: Marcel Olbert, London Business School</p>
<p>1.20 pm – 2.40 pm</p>	<p style="text-align: center;">Session 2b Taxes and the Environment Room <u>A115</u> Chair: Elisabetta Mafrolla, University of Foggia</p> <p>Energy Investment Tax Credits and Environmental Outcomes: Evidence from Electric Utilities Presenter: Darci Fischer, Boston University Co-Author: Jesse Chan, Boston University Discussant: Reinald Koch, Catholic University of Eichstaett-Ingolstadt</p> <p>The Impact of Environmental Taxes on Commercial Traffic and Its Environmental Consequences Presenter: Alina Pfrang, University of Mannheim Co-Author: Jan Zental, University of Mannheim Discussant: Braden M. Williams, University of Texas at Austin</p>
<p>2.40 pm - 3.10 pm</p>	<p style="text-align: center;">Coffee Break</p>

<p>3.10 pm - 5.10 pm</p>	<p style="text-align: center;">Session 3a Investment and Tax Complexity Room <u>A118</u> Chair: Sophia Schwoy, University of Münster</p> <p>Assessing the Impacts of Robot Taxation: Investment and Employment in South Korean Firms Presenter: Reinald Koch, Catholic University of Eichstätt-Ingolstadt Co-Author: Anna-Sophie Braun, Catholic University of Eichstätt-Ingolstadt Jae Cho, Ludwig Maximilian University of Munich Svea Hotlmann, University of Mannheim Dominika Langemayr, WU Vienna Discussant: Ana Albuquerque, Boston University</p> <p>Taxes and the Choice of Organizational Form: The Role of the Corporate Tax Benefit, Tax Complexity, and Tax Misperceptions Presenter: Michael Milde, Leibnitz University Hannover Co-Authors: Kay Blaufus, Leibniz University Hannover Hans-Peter Huber, Humboldt University of Berlin Ralf Maiterth, Humboldt University of Berlin Caren Sureth-Sloane, Paderborn University Discussant: Martina Rechbauer, University of Graz</p> <p>Regulatory Burdens and Entrepreneurship: Evidence from Sales Tax Complexity Presenter: Roger M. White, Arizona State University Co-Authors: David G. Kenchington, Arizona State University Chris S. Paparcuri, City University of Hong Kong Jared D. Smith, North Carolina State University Discussant: Kaitlyn Kroeger, University of Texas at Austin</p>
<p>3.10 pm – 5.10 pm</p>	<p style="text-align: center;">Session 3b Auditors Room <u>A115</u> Chair: Fábio Duarte, University of Porto</p> <p>An Examination of Uncertain Tax Position Reserves around the Purchase of Auditor Provided Tax Services Presenter: Dan Lynch, University of Wisconsin-Madison Co-Authors: Brayden Bulloch, University of Wisconsin-Madison Max Pflitsch, Technical University of Munich Joseph H. Schroeder, Indiana University Discussant: Elisabetta Mafrolla, University of Foggia</p> <p>Tax-related Key Audit Matters and Changes in Corporate Income Shifting Presenter: Cinthia Valle Ruiz, IESEG School of Management Co-Authors: Nathan Goldman, North Carolina State University Jochen Pierk, Erasmus University Rotterdam Christof Beuselinck, IESEG School of Management Discussant: Rainer Niemann, University of Graz</p> <p>Firm-Level Tax Audit Enforcement: A Generative AI-Based Measurement Presenter: Alex G. Kim, University of Chicago Co-Author: Ga-Young Choi, University of London Discussant: Henning Giese, Paderborn University</p>
<p>7.30 pm</p>	<p>Dinner at Fundação Dr. António Cupertino Miranda, Av. da Boavista 4245, 4100-140 Porto, Portugal</p>
<p>10.15 pm</p>	<p>Bus Transfer to Sheraton Hotel and FEP (Conference Venue)</p>

Tuesday, July 09, 2024	
09.00 am – 09.05 am	Welcome Room <u>A118</u> Christoph Watrin, University of Münster
09.05 am - 10.15 am	<i>Keynote Speech</i> Lisa De Simone University of Texas at Austin “Multinational Corporate Income Shifting”
10.15 am – 10.30 am	Group Photo
10.30 am – 11.00 am	Coffee Break
11.00 am - 12.20 pm	<p style="text-align: center;">Session 4 Macroeconomics Room <u>A118</u> Chair: Adelaide Martins, University of Porto</p> <p>Macroeconomic Effects of Profit Shifting Presenter: Preetika Joshi, McGill University Co-Authors: Jillian R. Adams, University of Waterloo Kevin Markle, Michigan State University Discussant: Bradford Hepfer, Texas A&M University</p> <p>Predicting Future GDP Growth: The Macroeconomic Information Content of Corporate Tax Receipts Presenter: Erin Henry, University of Arkansas Co-Authors: George A. Plesko, University of Connecticut Dillon M. Walkter, University of Arkansas Discussant: Katie Daugherty, Indiana University</p>
12.20 pm - 1.20 pm	Lunch Break
1.20 pm- 2.40 pm	<p style="text-align: center;">Session 5a Effects of Tax Legislation Room <u>A118</u> Chair: Reinald Koch, Catholic University of Eichstaett-Ingolstadt</p> <p>Municipal Manager Responsiveness: Evidence from a Regulatory Shock Presenter: Braden M. Williams, University of Texas at Austin Co-Authors: Colin Koutney, George Mason University R. William Snyder, George Mason University Discussant: Darci Fischer, Boston University</p> <p>Do higher corporate taxes reduce wages? New evidence from Germany Presenter: Sebastian Eichfelder, Otto-von-Guericke University Magdeburg Co-Authors: Jonas Knaisch, Otto-von-Guericke University Magdeburg Hang Nguyen, Otto-von-Guericke University Magdeburg Discussant: Dan Lynch, University of Wisconsin-Madison</p>

<p>1.20 pm- 2.40 pm</p>	<p style="text-align: center;">Session 5b Profit Shifting Room <u>A115</u> Chair: Martina Rechbauer, University of Graz</p> <p>Tax and Non-tax Government Policies and the Location of Patents Presenter: Cinthia Valle Ruiz, IESEG School of Management Co-Authors: Lisa De Simone, University of Texas at Austin Kenneth J. Klassen, University of Waterloo Discussant: Till Muenster, University of Münster</p> <p>Profit Shifting by Large Multinational Firms: Evidence from France Presenter: Giulia Aliprandi, EU Tax Observatory Co-Authors: Alice Chiocchetti, Paris School of Economics Manon Francois, Paris School of Economics Laure Heidmann, CREST Discussant: Brian Grant, Indiana University</p>
<p>2.40 pm - 3.10 pm</p>	<p>Coffee Break</p>
<p>3.10 pm - 5.10 pm</p>	<p style="text-align: center;">Session 6a Tax Policy and Digitalization Room <u>A118</u> Chair: Sebastian Eichfelder, Otto-von-Guericke University Magdeburg</p> <p>Consequences of public accounting offshoring Presenter: Kaitlyn Kroeger, University of Texas at Austin Discussant: Alexander Edwards, University of Toronto</p> <p>Digital technologies affecting the tax ecosystem: A Multidimensional Integrative Literature Review. Presenter: Maria Francesca Ricci, University of Foggia Co-Authors: Elisabetta Marfolla, University of Foggia Discussant: Giulia Aliprandi, EU Tax Observatory</p> <p>Does tax regulation reduce uncertainty? Evidence from Transfer Pricing Regulations Presenter: Katie Daugherty, Indiana University Co-Authors: Bridget Stomberg, Indiana University Brian Williams, Texas A&M University Discussant: Shane Heitzman, University of Southern Carolina</p>
<p>3.10 pm - 5.10 pm</p>	<p style="text-align: center;">Session 6b Corporate Organization and Governance Room <u>A115</u> Chair: Rainer Niemann, University of Graz</p> <p>Tax Department Organization, Tax Planning, and Tax Risk Presenter: Lukas Ortner, Catholic University of Eichstaett-Ingolstadt Co-Authors: Harald Amberger, WU Vienna University of Economics and Business Henning Giese, Paderborn University Reinold Koch, Catholic University of Eichstaett-Ingolstadt Discussant: Alina Pfrang, University of Mannheim</p> <p>Tax Function and Investment Decisions: Does tax integration pay off? Presenter: Christian Renelt, WU Vienna University of Economics and Business Discussant: Michael Milde, Leibnitz University Hannover</p>

	<p>The Effect of the Tax Cuts and Jobs Act on Payout Policies: The Role of Corporate Governance</p> <p>Presenter: Ana Albuquerque, Boston University</p> <p>Co-Authors: Petro Lisowsky, Boston University Ben Bennett, Tulane University Zexi Wang, Lancaster University</p> <p>Discussant: Robert W. Hills, Penn State University</p>
7.30 pm	<p>Dinner at Casa Agricola, R. do Bom Sucesso 347/361, 4150-150 Porto, Portugal</p> <p>(Invitation by Fördergesellschaft Unternehmensbesteuerung 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.

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.

If you would like to have your slides installed on the presentation computer, please send them to Mário Marques (mjarques@fep.up.pt). Otherwise, please bring your presentation on a USB-A stick.