

**Workshop on Current Research in Taxation**  
**June 27th-28th 2011**  
**University of Muenster**



**Monday, 27th June**

Congress Venue: JurGrad gGmbH, Picassoplatz 3, 48143 Münster

Time			Room
08.00 am - 08.30 am	<i>Cristina Setyar, EIASM</i>	Registration	K3
08.30 am - 08.35 am	<i>Christoph Watrin, University of Muenster</i>	Welcome Address	K3
08.35 am - 09.35 am	<i>Michelle Hanlon, Massachusetts Institute of Technology</i> <i>Edward Maydew, University of North Carolina</i>	Past, Present and Future of Tax Research	K3
09.35 am - 11.05 am	<b>Session 1</b> <b>Multinationals I</b>		K3
<i>Chair: Christoph Watrin, University of Muenster</i>			
<b>Taxes and the Clustering of Foreign Subsidiaries</b>			
<i>author: Douglas A. Shackelford, University of North Carolina</i>			
<i>coauthors: Scott D. Dyreng/Bradley P. Lindsey/Kevin S. Markle</i>			
<b>Effects of taxation on multinational firms' behaviour</b>			
<i>author: Mário Marques, Minho University</i>			
<i>coauthor: Carlos Pinho</i>			
<b>Determination of transfer prices in case of manufactures in the glass, porcelain, and ceramic industry</b>			
<i>author: Veronika Solilova, Mendel University</i>			
<i>coauthor: Danuse Nerudova</i>			
11.05 am - 11.20 am	Coffee Break		
11.30 am - 01.00 pm	<b>Session 2</b> <b>Tax Harmonization and Tax Competition</b>		K3
<i>Chair: Christoph Watrin, University of Muenster</i>			
<b>Even Small Trade Costs Restore Efficiency in Tax Competition</b>			
<i>author: Johannes Becker, University of Muenster</i>			
<i>coauthor: Marco Runkel</i>			
<b>An Empirical Investigation into the Design of an EU Appointment Formula related to Profit Generating Factors</b>			
<i>author: Isabelle Verleyen, Hogeschool Gent</i>			
<i>coauthors: Annelies Roggeman/Philippe Van Cauwenberge/Carine Coppens</i>			
<b>The Impact of Tax on Business Decisions under separate Accounting and Formula Apportionment</b>			
<i>author: Andreas Oestreicher, Goettingen University</i>			
<i>coauthors: Melanie Klett</i>			
01.00 pm - 02.00 pm	Lunch Break		

Parallel Sessions

02.00 pm -  
03.30 pm

**Session 3**  
**Financial Accounting and Taxation I**

K1

*Chair: Christiane Pott, University of Muenster*

---

**Financial Statement disclosure of Tax Loss Carryforwards - Empirical Evidence from German DAX30 Companies**

*author: Vanessa Ellermeyer, University of Hannover*  
*coauthor: Jens Mueller*

**Reassessing the role of book-tax conformity**

*author: Igor Goncharov, WHU – Otto Beisheim Graduate School of Management*  
*coauthor: Jörg Richard Werner*

**What does the Effective Tax Rate signal to the Capital Market?**

*author: Frank Richter, University of Muenster*  
*coauthor: Christoph Watrin*

---

**Session 4**  
**Taxation of Groups**

K2

*Chair: Andreas Oestreicher, Goettingen University*

---

**Effects of Cross-Border Group Taxation on Holding Structures - An Empirical Investigation**

*author: Andrea Ruth Gauper, Graz Karl-Franzens University*

**The Interaction between Asset Cost Settings and Capital Gains Tax under the Australian Consolidation Regime**

*author: Wes Hamilton-Jessop, University of Sydney*

**International Transfer Pricing: Evidence from Italy-based Companies**

*author: Alessandro Mura, Cagliari University*  
*coauthors: Francesco Vallascas/Clive Emmanuel*

---

**Session 5**  
**Taxation of Individuals**

K3

*Chair: Sebastian Eichfelder, University of Wuppertal*

---

**Tax Benefits for Individuals and Extent of their Use in Estonia**

*author: Velda Buldas, Tartu University*  
*coauthors: Priit Sander/Mark Kantšukov*

**Incentive Effects and the Income Tax Treatment of Employer-provided Workplace Benefits**

*author: Jan Voßmerbäumer, University of Tuebingen*

---

03.30 pm -  
04.00 pm

Coffee Break

## Parallel Sessions

04.00 pm-  
05.30 pm

### Session 6 Book-Tax Difference and Tax Avoidance

K1

*Chair: Jens Müller, University of Hannover*

#### **Does tax avoidance influence a firm's cash policy? Book-tax conformity, political costs and cash holdings**

*author: Petya Platikanova, Esade Business School*

#### **The Influence of Tax on Consolidated Statements**

*author: Martin Thomsen, University of Muenster*

*coauthors: Nadine Ebert/Christoph Watrin*

#### **Analysis of the implicit taxes related to executive tax effects**

*author: Kathleen Adries, Lessius Antwerp*

*coauthors: Martine Cools/Alexandra van den Abbeele/Steve Van Uytbergen*

### Session 7 Multinationals II

K2

*Chair: Reinald Koch, Goettingen University*

#### **An Assessment of the Mauritian tax strategy using corporate tax and tariff as fiscal tools to enhance FDI**

*author: Kumari Judoo, Oxford Brookes University*

#### **Investments Allocation Tax Factors**

*author: Lukas Moravec, Czech University of Life Sciences Prague*

*coauthor: Danuse Nerudova*

#### **Corporate Taxation Impact on Manufacturing Foreign Direct Investments - Empirical Evidence**

*author: Svetlana Raudonen, Tallinn University of Technology*

### Session 8 Corporate Finance

K3

*Chair: Martin Ruf, University of Mannheim*

#### **Tax Capitalization and Lock-in Effect in the Valuation of Corporations - A Formal Analysis of the German Tax System**

*author: Christoph Engelhard, Ilmenau Technical University*

*coauthor: Gernot Brähler*

#### **Capital Structure Choice and Company Taxation: A Meta-Study**

*author: Jost H. Heckemeyer, ZEW - Center for European Economic Research*

*coauthor: Lars P. Feld/Michael Overesch*

#### **Does tax legislation dominate dividend distribution in small firms? - Finnish evidence**

*author: Pasi Syrjä, Lapoenranta University of Technology*

*coauthor: Helena Sjögrén/Kaisu Puumalainen*

06.15 pm-  
07.30 pm

Guided City Tour (included in the fee)

07.30 pm-  
open end

Dinner (not included in the fee)

## Tuesday, 28th June

Congress Venue: JurGrad gGmbH, Picassoplatz 3, 48143 Münster

Time		Room
08.30 am - 09.30 am	<i>Michelle Hanlon, Massachusetts Institute of Technology</i> <i>Edward Maydew, University of North Carolina</i>	Recent Papers and Issues in Publishing Tax Research K3
09.30 am - 11.00 am	<b>Session 9</b> <b>Capital Markets and Taxation</b>  <i>Chair: Eva Eberhartinger, University of Economics and Business, Vienna</i>	K3
	<b>On the Relation of Deferred Taxes and Actual Tax Cash Flow</b> <i>author: Astrid K. Chluddek, University of Cologne</i>	
	<b>The value relevance of the effective cash tax rate</b> <i>author: Ewout Naarding, Nyenrode University</i>	
	<b>The ability of equity markets to interpret tax legislation and assess its effects on individual companies</b> <i>author: Kevin Holland, Southampton University School of Management</i>	
11.00 am - 11.30 am	Coffee Break	
11.30 am - 01.00 pm	<b>Session 10</b> <b>Financial Accounting and Taxation II</b>  <i>Chair: Eva Eberhartinger, University of Economics and Business, Vienna</i>	K3
	<b>Accrual Accounting and Tax Revenues</b> <i>author: Igor Goncharov, WHU – Otto Beisheim Graduate School of Management</i> <i>coauthor: Martin Jacob</i>	
	<b>Book tax conformity: Does IFRS matter? - The French case</b> <i>author: Pierre Vallier, Berne University of Applied Sciences</i>	
	<b>The Impact of a Group's Accounting Environment on Earnings Management in IFRS Consolidated Statements</b> <i>author: Nadine Ebert, University of Muenster</i> <i>coauthors: Christiane Pott/Christoph Watrin</i>	
01.00 pm - 02.00 pm	Lunch Break	

## Parallel Sessions

02.00 pm -  
03.30 pm

### Session 11 M & A

K1

*Chair: Johannes Becker, University of Muenster*

---

#### **Property and Tax Transfer Capitalization - (No) Evidence from Germany**

*author: Katrin Haußmann, University of Giessen*

*coauthors: Michael Wehrheim/Andreas Schweinberger/Gernot Brähler*

#### **Mergers and Acquisitions: Are Taxes Relevant?**

*author: Christina Elschner, University of Mannheim*

*coauthor: Martin Ruf*

#### **Optimal Income Taxation of International Mergers and Acquisitions**

*author: Martin Ruf, University of Mannheim*

### Session 12 Tax Reforms

K2

*Chair: Astrid Chluderk, University of Cologne*

---

#### **On the accuracy of simulated marginal tax rates**

*author: Reinald Koch, Goettingen University*

#### **Investors' reactions to tax reforms**

*author: Jens Mueller, University of Hannover*

*coauthor: Dennis Voeller*

#### **Possible Consequences of Reforming the Provisions governing Inter-period Loss-offset with respect to Tax Bill and Tax Budget**

*author: Dorothea Vorndamme, Goettingen University*

*coauthors: Reinald Koch/Andreas Oestreicher*

### Session 13 Tax Compliance

K3

*Chair: Eva Eberhartinger, University of Economics and Business, Vienna*

---

#### **The demand for tax preparation services - Empirical evidence from Germany**

*author: Sebastian Eichfelder, University of Wuppertal*

*coauthor: Frank Hechtner*

#### **The Effects of Advice, Complexity, and Time Pressure on Tax Planning Judgements**

*author: Odette Pinto, Macewan University*

#### **Implementation of XBRL in the EU could be mobilized by tax accounting**

*author: Joop Witjes, University of Leiden*

*coauthors: D.H. van Offeren/T.L.M. Verdoes*

---

