

Workshop on Current Research in Taxation

July 2nd-3rd 2012

University of Muenster



Monday, 2nd July

Congress Venue: JurGrad gGmbH, Königsstraße 46, 48143 Münster

| Time | | | Room |
|---|--|---|------|
| 08.00 am - 08.30 am | <i>Cristina Setyar, EIASM</i> | Registration | K3 |
| 08.30 am - 08.45 am | <i>Christoph Watrin, University of Muenster</i> | Welcome Address | K3 |
| 08.45 am - 09.45 am | <i>Jennifer Blouin, The University of Pennsylvania</i> | Keynote Speech: Multinational Taxation | K3 |
| 09.45 am - 11.15 am | Session 1 Multinationals | | K3 |
| <i>Chair: Christiane Pott, University of Muenster</i> | | | |
| Does Convergence Affect Income Tax-Motivated Profit Shifting Of Multinational Firms? | | | |
| <i>author: Lisa De Simone, The University of Texas at Austin</i> | | | |
| The Fiscal Effects Of Employment Tax Credits In Germany - A Simulation Study | | | |
| <i>author: Dennis Voeller, University of Mannheim</i> | | | |
| <i>coauthors: Benedikt Franke / Dirk Simons</i> | | | |
| The Determinants Of Income Shifting | | | |
| <i>author: Martin Jacob, Otto Beisheim School of Management</i> | | | |
| <i>coauthor: Annette Alstadsæter</i> | | | |
| 11.15 am - 11.30 am | Coffee Break | | |
| 11.30 am - 01.00 pm | Session 2 Tax Planning | | K3 |
| <i>Chair: Christoph Watrin, University of Muenster</i> | | | |
| Tax Planning And Tax Planning Effectiveness In SMEs | | | |
| <i>author: Kathleen Andries, KU Leuven</i> | | | |
| <i>coauthors: Martine Cools / Alexandra Van Den Abbeele / Steve Van Uytbergen</i> | | | |
| Tax Management As A Driver Of Mergers & Acquisitions? | | | |
| <i>author: Martin Ruf, Mannheim University</i> | | | |
| <i>coauthors: Thomas Belz / Christian Steffens</i> | | | |
| GAAP ETR Management to Beat Relevant Thresholds | | | |
| <i>author: Tim Wagener, University of Muenster</i> | | | |
| <i>coauthor: Christoph Watrin, University of Muenster</i> | | | |
| 01.00 pm - 02.00 pm | Lunch Break | | |

02.00 pm -
03.30 pm

Session 3
Tax Compliance and Tax Aggressiveness

K3

Chair: Andreas Oestreicher, University of Goettingen

The Influence Of The Perception Of Tax Complexity In Portuguese Tax Compliance: Tax Agents And Tax Administration Perspectives

author: Ana Clara Borrego, Higher School of Management and Technology of Polytechnic Institute of Portalegre

coauthors: Cidália Maria M. Lopes / Carlos Ferreira

Tax Avoidance And CSR. An Empirical Investigation On Italian Listed Firms

author: Elisabetta Mafrolla, University of Foggia

coauthors: Claudio Nigro / Miriam Petracca

Collateral, Debt Capacity And Tax Aggressiveness: Evidence From Real Estate Shocks

author: Petya Platikanova, Ramon Llull University

03.30 pm -
04.00 pm

Coffee Break

04.00 pm -
05.30 pm

Session 4
Issues in International Taxation

K3

Chair: Michael Overesch, Goethe-University Frankfurt

The CCCTB Option

author: Andreas Oestreicher, University of Goettingen

coauthors: Claudia Keser / Gerrit Kimpel

Effects of Austrian Group Taxation on Austria as a Holding Location

author: Andrea Gauper

Tax Harmonization In The European Union And The Euro-Zone: A Multilateral Analysis Of Tax Systems

author: Sonja Pippin, University of Nevada, Reno

coauthor: Mehmet Serkan Tosun

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, 3rd July

Congress Venue: JurGrad gGmbH, Königsstraße 46, 48143 Münster

| Time | | Room |
|------------------------|---|---|
| 08.30 am - 09.30 am | <i>John Robinson, The University of Texas at Austin</i> | Keynote Speech: Corporate Taxation and Managerial Incentives K3 |
| 09.30 am - 11.00 am | Session 5 Capital Markets and Taxation <i>Chair: Andreas Oestreicher, University of Goettingen</i> | K3 |
| | Do Investors Differentially Value Book-Tax Differences Of Income Mobile Firms? <i>author: Bridget Stomberg, The University of Texas at Austin coauthor: Lisa De Simone</i> | |
| | New Determinants of the Earnings Response Coefficient <i>author: Adrian Kubata, University of Muenster coauthor: Christoph Watrin, University of Muenster</i> | |
| | Tax-Loss-Selling On The German Stock Market? - An Empirical Examination <i>author: Christoph Engelhard, Technical University Ilmenau coauthor: Gernot Brähler</i> | |
| 11.00 am - 11.30 am | Coffee Break | |
| 11.30 am - 01.00 pm | Session 6 Taxation and Economics <i>Chair: Andreas Oestreicher, University of Goettingen</i> | K3 |
| | The Impact Of Taxes On Capital Structure Choice In The Presence Of Uncertain Future Profits <i>author: Reinald Koch, University of Goettingen</i> | |
| | Tax Havens And Strategic Trade Policy – Economic And Legal Implications <i>author: Johannes Becker, University of Muenster coauthor: Geoffrey Loomer</i> | |
| | Are Tax Payers Affected By The Tax Legislation Concerning Their Date Of Civil Marriage? - Empirical Evidence From Germany <i>author: Christoph Scholz, Ilmenau University of Technology coauthors: Gernot Brähler / Cornelia Vonderlind</i> | |
| 01.00 pm - 02.00 pm | Lunch Break | |

02.00 pm -
03.30 pm

Session 7
Taxation and Investments

K3

Chair: Christiane Pott, University of Muenster

Location Determinants For Investment Modes In Europe

author: Karen Crabbe, Antwerp and Catholic University of Leuven
coauthors: Karolien De Bruyne / Bruno Merlevede

The Impact Of Tax Treaties And Repatriation Taxes On FDI Revisited

author: Michael Overesch, Goethe-University Frankfurt
coauthor: Daniel Dressler

The Effects Of Tax Parameters On The Level Of Investment - An Empirical Analysis

author: Dorothea Vorndamme, University of Goettingen

03.30 pm -
04.00 pm

Coffee Break

04.00 pm -
05.00 pm

Session 8
Costs, Risk, and Financial Accounting

K3

Chair: Andreas Oestreicher, University of Goettingen

Corporate Risk-Taking Behavior And Accounting Rules

author: Melanie Steinhoff, University of Muenster
coauthor: Johannes Becker

Reduction Of Administrative Costs By Reducing Financial Reporting Requirements For Sole Traders - Empirical Evidence From Germany

author: Andreas Krenzin, University of Eichstätt-Ingolstadt
coauthors: Gernot Brähler / Christoph Scholz

