



Workshop on Current Research in Taxation
July 1-2 2013
University of Muenster



Monday, 1st July

Congress Venue: JurGrad gGmbH, Ketteler'scher Hof, Königsstraße 51-53, 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 - 09.50 am	<i>Douglas Shackelford, Kenan-Flagler Business School, University of North Carolina</i> Keynote Speech: Tax Research: Past, Present and Future <i>Scott Dyreng, Fuqua School of Business, Duke University</i>	K3
09.50 am - 11.20 am	Session 1 Location Decisions <i>Chair: Christoph Watrin</i>	K3
<p>Anti-Tax Avoidance Rules and Multinationals' Tax Haven Demand <i>author: Michael Overesch, University of Cologne</i> <i>coauthors: Thiess Buettner / Carolin Holzmann/ Ulrich Schreiber</i></p> <p>The Effect of Income Taxation on M&A Transaction Prices - Empirical Evidence from Investments in German Corporations <i>author: Andreas Oestreicher, University of Göttingen</i> <i>coauthor: Siebelt Christian Habben</i></p> <p>The importance of transfer pricing and the implementation of the Transfer Pricing Guidelines 2010 for Austrian companies <i>author: Christine Schultermandl, University of Graz</i></p>		
11.20 am - 11.30 am	Coffee Break	
11.30 am - 01.00 pm	Session 2 Tax Planning <i>Chair: Christiane Pott</i>	K3
<p>Tax Avoidance of German Multinationals and Implications for Tax Revenue – Evidence from a Propensity Score Matching Approach <i>author: Katharina Finke, ZEW Mannheim</i></p> <p>Tax Avoidance and Location Selection of Subsidiaries <i>author: Audrey Wen-Hsin Hsu, National Taiwan University</i> <i>coauthor: Sophia Hsin-Tsai Liu</i></p> <p>Tax Planning and Profit Shifting of Multinational Banks <i>author: Julia Merz, University of Cologne</i> <i>coauthor: Michael Overesch</i></p>		
01.00 pm - 02.00 pm	Lunch Break	

02.00 pm -
03.30 pm

Session 3
Tax Effects of Losses Carried-Forwards / Intellectual Property Taxation

K3

Chair: Michael Overesch

Continuously Increasing Tax-Loss Carryforwards of German Corporations - Is it really Profit Shifting?

author: Saskia Kohlhase, Humboldt University Berlin

Estimating Tax-Loss Carryforwards

author: Martina Rechbauer, University of Graz

Intellectual Property Box regimes and the changing nature of the taxation of mobile income

author: Lisa Evers, Zentrum für Europäische Wirtschaftsforschung GmbH

coauthors: Helen Miller / Christoph Spengel

03.30 pm -
04.00 pm

Coffee Break

04.00 pm-
05.00 pm

Session 4a
Contracting vs. Location Decisions

K2

Chair: Katharina Finke

Transfer Pricing in Multinational Enterprises: A Contract-Based Approach

author: Ardit Nesimi, Copenhagen Business School

coauthor: Christian Plesner Rossing

The Impact of Taxes on Location Decisions

author: Martin Thomsen, University of Münster

coauthor: Robert Ullmann / Christoph Watrin

04.00 pm-
05.00 pm

Session 4b
Tax Avoidance 1

K3

Chair: Sebastian Eichfelder

Does Corporate Tax Aggressiveness Reduce Earnings Informativness

author: Gerrit Lietz, University of Münster

coauthors: Adrian Kubata / Christoph Watrin

Tax Avoidance and Pyramid Layers

author: Audrey Wen-Hsin Hsu, National Taiwan University

coauthor: Hsin-Tsai Liu

05.30 pm-
07.30 pm

Guided Tour in the Picasso Museum (included in the fee)

07.45 pm-
open end

Dinner (not included in the fee)

Tuesday, 2nd July

Congress Venue: JurGrad gmbH, Ketteler'scher Hof, Königsstraße 51-53, 48143 Münster

Time		Room
08.30 am - 09.30 am	<p><i>Douglas Shackelford, Kenan-Flagler Business School, University of North Carolina</i></p> <p><i>Scott Dyreng, Fuqua School of Business, Duke University</i></p>	<p>Keynote Speech: Tax Research: Past, Present and Future (continued)</p> <p style="text-align: right;">K3</p>
09.30 am - 11.00 am	<p>Session 5 Tax Avoidance 2 <i>Chair: Christoph Spengel</i></p>	<p style="text-align: right;">K3</p>
	<p>Do CEO performance measures motivate tax avoidance? <i>author: John R. Robinson, University of Texas at Austin</i> <i>coauthors: Kathleen Powers / Bridget Stomberg</i></p> <p>The unsolved dilemma of tax avoidance in family firms <i>author: Elisabetta Mafrolla, University of Foggia</i> <i>coauthor: Eugenio D'Amico</i></p> <p>What are the determinants of and the motivation for corporate tax avoidance in Germany? <i>author: Anna Feller, Ludwig-Maximilians-Universität München</i></p>	
11.00 am - 11.30 am	<p>Coffee Break</p>	
11.30 am - 01.00 pm	<p>Session 6 Taxpayers <i>Chair: Christoph Spengel</i></p>	<p style="text-align: right;">K3</p>
	<p>The influence demographic factors and risk aversion on tax morale: a multi-group analysis for Portuguese taxpayers <i>author: Cristina Sá, Polytechnic Institute of Leiria</i> <i>coauthors: António Martins / Carlos Gomes</i></p> <p>Tax Morale inside a community: case study “The Islamic community in Ireland” <i>author: Riad Cheikh El Ghanama, NUI, Galway</i></p> <p>Arbitrary Tax Depreciation to Stimulate Investments: Utilization and Effects <i>author: Jacco Wielhouwer, VU University Amsterdam</i> <i>coauthor: Eelke Wiersma</i></p>	
01.00 pm - 02.00 pm	<p>Lunch Break</p>	
02.00 pm - 03.30 pm	<p>Session 7 Book-Tax Differences <i>Chair: Christoph Spengel</i></p>	<p style="text-align: right;">K3</p>
	<p>The components of book-tax differences in seven major countries, and how the differences vary over time <i>author: Erlend Kvaal, BI Norwegian Business School</i> <i>coauthor: Christopher Nobes</i></p> <p>Why to Introduce the IFRS as a Tax Base in a Small Open Economy? A Case from the Czech Republic <i>author: David Procházka, University of Economics Prague</i></p> <p>The Effect of Prior Earnings Growth on the Book-Tax Difference to Future Income Relationship <i>author: Joshua Racca, University of Alabama</i></p>	
03.30 pm - 04.00 pm	<p>Coffee Break</p>	

04.00 pm-
05.00 pm

Session 8a
Tax Incentives

K2

Chair: Robert Ullmann

Tax Incentives and Business Investment: Evidence from Bonus Depreciation in Eastern Germany

author: Sebastian Eichfelder, University of Wuppertal
coauthor: Kerstin Schneider

Regional Differences, Corporate Governance and Tax Avoidance: Evidence from the Italian Tax Reform of 2007

author: Marco Maria Mattei, University of Bologna

04.00 pm-
05.00 pm

Session 8b
Auditors and Taxation

K3

Chair: Adrian Kubata

Auditor Independence, Audit Committee Characteristics, and Auditor-Provided Tax Services

author: Suzanne Paquette, Université Laval Québec City
coauthors: Jean Bédard

To Work or to Shirk: How Do Auditors Deal with Tax Enforcement?

author: Wim Janssen, Tilburg University

