



5th Workshop on Current Research in Taxation
Prague, Czech Republic, July 1st – July 2nd 2015
Co-organized by

European Institute for
Advanced Studies in Management

Münster School of Business and Economics
Institute of Accounting and Taxation

University of Economics, Prague
Faculty of Finance and Accounting

Wednesday, 1st July 2015		
Congress venue: University of Economics Prague (VŠE v Praze), Faculty of Finance and Accounting, Nám. W. Churchilla 4, 130 67 Praha 3		
Time		Room
08.00 am – 08.30 am	Cristina Setyar, EIASM Registration	RB 211
08.30 am – 08.45 am	Christoph Watrin, University of Münster Marcela Žárová, University of Economics, Prague Welcome Address	RB 211
08.45 am – 09.00 am	Ladislav Mejzlík, University of Economics, Prague: How do I see the current problems in tax collection.	RB 211
09.00 am – 10.30 am	Ken Klassen, University of Waterloo: The State of Tax Planning Aggressiveness Keynote Speech	RB 211
10.30 am – 11.00 am	Coffee Break	
11.00 am – 1.00 pm	Session 1 International Taxation Chair: Marcela Žárová Foreign or Domestic Tax Havens: The Location Decision for Intangible Property by U.S. Firms Authors: Bradley Lindsey, Wendy Wilson Presenter: Bradley Lindsey Discussant: Stacie K. Laplante Trapped Cash: Estimating the Likelihood that a U.S. Multinational Firm Has Cash Trapped in Foreign Subsidiaries Authors: Stacie K. Laplante, Wayne L. Nesbitt Presenter: Stacie K. Laplante Discussant: Wei Luo The Political Economy of Corporate Tax Avoidance Authors: Qiao Liu, Wei Luo, Pingui Rao Presenter: Wei Luo Discussant: Bradley Lindsey	RB 211
1.00 pm – 2.00 pm	Lunch Break	
02.00 pm – 04.00 pm	Session 2a Multinationals Chair: Bradley Lindsey Transfer Pricing Rules in the Context of SMEs: Is there a Place for Simplified Measurements? Authors: Veronika Solilová, Danuše Nerudová Presenter: Danuše Nerudová Discussant: Matthias Petutschnig Is Tax Administration always right? A Critical Analysis of Views on BEPS Authors: Eva Eberhartinger, Matthias Petutschnig Presenter: Matthias Petutschnig Discussant: Rainer Bräutigam	RB 211

	<p>Decline of CFC Rules and Rise of IP Boxes: How the ECJ affects Tax Competition and Economic Distortions in Europe Authors: Rainer Bräutigam, Frank Streif Presenter: Rainer Bräutigam Discussant: Danuše Nerudová</p>	
2.00 pm – 4.00 pm	<p>Session 2b Taxes and Financial Reporting Chair: Stacie K. Laplante</p> <p>The Tradeoff between Tax Incentives and Financial Reporting of Publicly Listed Firms Authors: Saskia Kohlhase, Jochen Pierk Presenter: Saskia Kohlhase Discussant: Ina Meier</p> <p>Effects of a Change in Book-Tax Conformity on Reporting Behavior - Empirical Evidence from Germany Author: Maria Theresia Evers, Katharina Finke, Ina Meier Presenter: Ina Meier Discussant: Amaury José Rezende</p> <p>Corporate Tax Avoidance and Firm Value: Evidence from Brazil Authors: Silvio Luis Leite Santana, Amaury José Rezende Presenter: Amaury José Rezende Discussant: Saskia Kohlhase</p>	RB 210
4.00 pm – 4.30 pm	Coffee Break	
4.30 pm – 6.30 pm	<p>Session 3a Taxes and Financing Chair: Andrew Bauer</p> <p>The Implicit Tax on Equity Authors: Kathleen Andries, Ken Klassen, Kevin Markle Presenter: Kathleen Andries Discussant: Paul Pronobis</p> <p>Tax Preference Heterogeneity and Capital Structures Authors: Paul Pronobis, Michael Babbel, Jochen Hundsdoerfer Presenter: Paul Pronobis Discussant: Harald Amberger</p> <p>The Role of Tax Rate Based Decision Heuristics in Tax Planning through intra-group financing Authors: Harald Amberger, Eva Eberhartinger, Matthias Kasper Presenter: Harald Amberger Discussant: Kathleen Andries</p>	RB 211
4.30 pm – 6.30 pm	<p>Session 3b Tax Compliance Chair: Saskia Kohlhase</p> <p>Trust and Power as Determinants of Corporate Tax Compliance: Testing the Assumptions of the Slippery Slope Framework in a Corporate Setting Authors: Maarten Siglé, Sjoerd Goslinga, Lisette van der Hel, Roland Speklé, Robbert Veldhuizen Presenter: Maarten Siglé Discussant: Alicja Brodzka</p> <p>Automatic Exchange of Tax Information in the European Union – the Standard for the Future Author: Alicja Brodzka Presenter: Alicja Brodzka Discussant: Gerrit Lietz</p>	RB 210

	<p>Do Tax Information Exchange Agreements Affect the Extent and Riskiness of Multinational Firms' Tax Avoidance? Authors: Gerrit Lietz, Tim Wagener Presenter: Gerrit Lietz Discussant: Maarten Siglé</p>	
8.00 pm –	<p>Dinner (not included in the fee): Novoměstský pivovar spol. s.r.o., Vodičkova 20, 110 00 Praha 1</p>	

Thursday, 2nd July 2015		
Congress venue: University of Economics in Prague (VŠE v Praze), Faculty of Finance and Accounting, Nám. W. Churchilla 4, 130 67 Praha 3		
Time		Room
09.00 am – 10.30 am	<p>Ryan Wilson, University of Oregon: The Relationship Between Corporate Governance and Tax Planning Keynote Speech</p>	RB 213
10.30 am – 11.00 am	Coffee Break	
11.00 am – 1.00 pm	<p style="text-align: center;">Session 4 Taxes and Managers I Chair: Eva Eberhartinger</p> <p>CEO Personal and Corporate Tax Behavior Consistency Authors: Tomas Hjelström, Juha-Pekka Kallunki, Henrik Nilsson, Milda Tylaite Presenter: Milda Tylaite Discussant: Andrew M. Bauer</p> <p>The Importance of Aggressive Tax Planning to the Diversion of Corporate Resources: Evidence from Chinese Public Firms Authors: Andrew M. Bauer, Junxiong Fang, Jeffrey Pittman, Yinqi Zhang, Yuping Zhao Presenter: Andrew M. Bauer Discussant: Anna Alexander</p> <p>Executive Inside Debt and Corporate Tax Avoidance Authors: Anna Alexander, Martin Jacob Presenter: Anna Alexander Discussant: Milda Tylaite</p>	RB 213
1.00 pm – 2.00 pm	Lunch Break	
2.00 pm – 4.00 pm	<p style="text-align: center;">Session 5a Taxes and Managers II Chair: Kathleen Andries</p> <p>Managers' Behaviors Pre and Post a Change in Tax-Law Author: Cinthia Valle Ruíz Presenter: Cinthia Valle Ruíz Discussant: Jenni Mikkonen</p> <p>Tax Noncompliance and Insider Trading Authors: Juha-Pekka Kallunki, Jenni Mikkonen, Henrik Nilsson, Hanna Setterberg Presenter: Jenni Mikkonen Discussant: Skrålan Vergauwe</p> <p>Tournament Incentives and Tax Avoidance Authors: Lars Helge Haß, Skrålan Vergauwe Presenter: Skrålan Vergauwe Discussant: Cinthia Valle Ruíz</p>	RB 213
2.00 pm – 4.00 pm	<p style="text-align: center;">Session 5b Tax Reform Chair: Harald Amberger</p> <p>FTT and Austrian Funds: An Analysis of Key Factors And their Impact on Performance Authors: Carmel Said Formosa, Eva Eberhartinger Presenter: Carmel Said Formosa Discussant: Silke Rüniger</p>	RB 211

	<p>Foreign Ownership Effects of Introducing a Cross-Border Group Taxation System – Empirical Evidence from Austria Authors: Silke Runger Presenter: Silke Runger Discussant: Marian Dobranschi</p> <p>The Ad Unit and Ad Valorem Tax Burden Shifting and its Impact on Pigovian Taxation in the European Union Countries Author: Marian Dobranschi, Nerudova Danuse Presenter: Marian Dobranschi Discussant: Carmel Said Formosa</p>	
4.00 pm – 4.10 pm	<p>Farewell Address Christoph Watrin</p>	RB 213