



6th Conference on Current Research in Taxation

Bonn, Germany, July 4th - July 5th 2016
Co-organized by

European Institute for
Advanced Studies in Management

Münster School of Business and Economics
Institute of Accounting and Taxation

Monday, July 4 th 2016	
Congress Venue: University Club Bonn, Konviktstraße 9, 53113 Bonn, Germany, Phone: +49-228-72960	
09:00 am - 09:05 am	Welcome Adress Christoph Watrin, University of Münster
09:05 am - 10:35 am	Keynote Speech: Is the Scholes-Wolfson Framework still relevant? Terry Shevlin, The University of California-Irvine
10.35 am - 11.00 am	Coffee Break
11.00 am - 1.00 pm	Session 1 (Room: Wolfgang-Paul-Saal) Tax Avoidance, Managers, Ownership Chair: Petya Platikanova What does an executive stock disposition tell us? A comparison of stock sales, charitable donations, and family gifts Presenter: Ryan G. Huston Authors: Jennifer L. Brown, Arizona State University Ryan G. Huston, Arizona State University Brian S. Wenzel, Arizona State University Discussant: Jaron Wilde Quasi-indexer ownership and corporate tax-planning Presenter: Terry Shevlin Authors: Shuping Chen, University of Texas at Austin Ying Huang, University of Texas at Austin Ningzhong Li, University of Texas at Dallas Terry Shevlin, University of California, Irving Discussant: Ken Klassen Does Tax Management play a role in sustaining a competitive advantage? Presenter: Robert F. Gary Authors: Robert F. Gary, University of New Mexico Sanjay Gupta, Michigan State University William D. Terando, Butler University Indianapolis Chuck Williams, Butler University Indianapolis Discussant: Pete Frischmann

1.00 pm - 2.00 pm	Lunch Break
2.00 pm - 4.00 pm	<p style="text-align: center;">Session 2a (Room: Wolfgang-Paul-Saal) Tax Accounting and Tax Audits Chair: Pete Frischmann</p> <p>Using Textual Analysis to Categorize Ambiguous Accrual Reversals: Identifying Under-Accrued Tax Settlements Presenter: Kenneth J. Klassen Authors: Kenneth J. Klassen, University of Waterloo Andrew M. Bauer, University of Illinois at Urbana Champaign Discussant: Jennifer Brown</p> <p>Mental Accounting in Tax Evasion Decisions - An Experiment on Underreporting and Overdeducting Presenter: Martin Fochmann Authors: Martin Fochmann, University of Cologne Nadja Wolf, University of Hannover Discussant: Harald Amberger</p> <p>Tax-motivated Conservatism - Evidence from the German Corporate Tax Reform 2008 Presenter: Christian Laschewski Authors: Christian Laschewski, University of Muenchen Katrin Laschewski, University of Muenchen Discussant: Anna Alexander Vincenzo</p>
2.00 pm - 4.00 pm	<p style="text-align: center;">Session 2b (Room: Curtius-Saal) Transfer Pricing and VAT Chair: Martin Thomsen</p> <p>Exploring the Characteristics of Transfer Pricing Systems Across Countries Presenter: Alex A. T. Rathke Authors: Alex A. T. Rathke, University of São Paulo Amaury José Rezende, University of São Paulo Discussant: Wojciech Stiller</p> <p>Do the existence and form of arbitration impact transfer pricing decisions? Presenter: Luisa Prolingheuer Authors: Luisa Prolingheuer, University of Goettingen Gerri Kimpel, University of Goettingen Andreas Oestreicher, University of Goettingen Discussant: Nadine Kalbitz</p> <p>Price and Competition Effect of VAT: Evidence from the Bullion Coins Market in Germany Presenter: Wojciech Stiller Authors: Wojciech Stiller, University of Berlin Discussant: Dave Govvaerts</p>

4.00 pm - 4.30 pm	Coffee Break
4.30 pm - 6.30 pm	<p style="text-align: center;">Session 3a (Room: Wolfgang-Paul-Saal) Taxes and Firm Structure Chair: Adrian Kubata</p> <p>When shareholders are also creditors: Tax Avoidance in the presence of dual holders Presenter: Petya Platikanova Authors: Petya Platikanova, ESADE Business School, Barcelona Kazbi Sooawalla, University of Oxford Discussant: Shane Heitzmann</p> <p>Does International Taxation Affect the Organizational Form Choice of Multinationals? Presenter: Harald Amberger Authors: Harald Amberger, Vienna University Saskia Kohlhase, Vienna University Discussant: Alex Rathke</p> <p>The impact of thin capitalization rules on subsidiary capital structure: Evidence from Belgium Presenter: Dave Goyvaerts Authors: Dave Goyvaerts, Ghent University Discussant: Christian Laschewski</p>
4.30 pm - 6.30 pm	<p style="text-align: center;">Session 3b (Room: Curtius Saal) LuxLeaks and Multinationals Chair: Jaron Wilde</p> <p>Capital Market Reaction to Tax Avoidance: Evidence from LuxLeaks Presenter: Birgit Huesecken Authors: Birgit Huesecken, University of Cologne Michael Overesch, University of Cologne Alexander Tassius, University of Cologne Discussant: Maximilian Todtenhaupt</p> <p>Assessing the Benefits and Costs of Tax Haven Rulings – Evidence from the Luxembourg Leaks Presenter: Patrick Wittenstein Authors: Patrick Wittenstein, University of Hamburg Inga Hardeck, University of Frankfurt Discussant: Ruth Heilmeier</p> <p>Conforming tax planning in multinational and domestic entity subsidiaries Presenter: Nadine Kalbitz Authors: Nadine Kalbitz, Otto-von-Guericke University Magdeburg Sebastian Eichfelder, Otto-von-Guericke University Magdeburg Discussant: Luisa Prolingheuer</p>

Tuesday, July 5 th 2016	
Congress Venue: University Club Bonn, Konviktstraße 9, 53113 Bonn, Germany, Phone: +49-228-72960	
9.00 am - 10.30 am	Keynote Speech: Taxes and Cross-Border M&A Alex Edwards, University of Toronto
10.30 am - 11.00 am	Coffee Break
11.00 am - 1.00 pm	<p style="text-align: center;">Session 4 (Room: Wolfgang-Paul-Saal)</p> <p style="text-align: center;">Tax Policy Chair: Shane Heitzman</p> <p>Tax Policy Uncertainty and Firm Risk Presenter: Jennifer Brown Authors: Laura Wellmann, Kellogg School of Management Jennifer Brown, Arizona State University Lin K.C., Oregon State University Jared A. Moore, Oregon State University Discussant: Michael Overesch</p> <p>Corporate Taxes and Lobbying: Getting a Seat at the Table Presenter: Peter J. Frischmann Authors: Peter J. Frischmann, Oregon State University John A. Barrick, Brigham Young University Discussant: Sebastain Eichfelder</p> <p>Regulatory Arbitrage, Taxes, and Firm Risk: The Case of Shado Insurance Presenter: Jaron Wilde Authors: Ryan J. Wilson, University of Oregon Bradford F. Hepfer, University of Iowa Jaron H. Wilde, Texas A&M University Discussant: Robert Gary</p>
1.00 pm - 2.00 pm	Lunch Break
2.00 pm- 4.00 pm	<p style="text-align: center;">Session 5 (Room: Wolfgang-Paul-Saal)</p> <p style="text-align: center;">Income Shifting Chair: Kenneth Klassen</p> <p>Corporate Tax Reforms and Tax-motivated Profit Shifting: Evidence from the EU Presenter: Anna Alexander Vincenzo Authors: Anna Alexander Vincenzo, WHU–Otto Beisheim School of Management Antonio De Vito, WHU–Otto Beisheim School of Management Martin Jabob, WHU–Otto Beisheim School of Management Discussant: Patrick Wittenstein</p> <p>Corporate Taxes and the Location of U.S. Trademarks Presenter: Michael Overesch Authors: Michael Overersch, University of Cologne Jost Heckemeyer, University of Hannover Pia Olligs, University of Cologne Discussant: Ryan G. Huston</p> <p>Don't be evil - Google's restructuring - an exemplar of Google's aggressive federal and state tax avoidance behavior? Presenter: Ruth Heilmeier Authors: Ruth Heilmeier, University of Cologne Discussant: Petya Platikanova</p>

4.00 pm - 4.30 pm	Coffee Break
4.30 pm - 5.50 pm	<p style="text-align: center;">Session 6 (Room: Wolfgang-Paul-Saal) Capital Gains Taxes Chair: Jennifer Brown</p> <p>Capitalization of capital gains taxes: Attention, deadlines and media coverage Presenter: Sebastian Eichfelder Authors: Sebastian Eichfelder, University of Otto-von-Guericke Universität Magdeburg Mona Lau, University of Berlin Discussant: Birgit Huesecken</p> <p>Taxing Away M&A: The Effect of Corporate Capital Gains Taxes on Acquisition Activity Presenter: Maximilian Todtenhaupt Authors: Maximilian Todtenhaupt, University of Mannheim Lars P. Feld, University of Freiburg Martin Ruf, University of Tuebingen Ulrich Schreiber, University of Mannheim Johannes Vogel, University of Mannheim Discussant: Martin Fochmann</p>
5.50 pm - 6.00 pm	Farewell Address: Christoph Watrin

Time Allocation:

Presentation: 20 minutes

Discussant: 10 minutes

Joint Discussion: 10 minutes

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