



University of Münster
School of Business & Economics
Institute of Accounting and Taxation

7th Conference on Current Research in Taxation

Vienna, Austria, July 10 - July 11 2017

Chairpersons

Eva Eberhartinger, Vienna University of Economics and Business

Leslie A. Robinson, Dartmouth College

Terry Shevlin, University of California – Irvine

Christoph Watrin, University of Münster

Scientific Committee

Shane Heitzman, University of Southern California

Petya Platikanova, ESADE Business School

Keynote Speaker

Petro Lisowsky, University of Illinois

Sonja Olhoft Rego, Indiana University

Monday, July 10, 2017	
Congress Venue: TC Teaching Center, Vienna University of Economics and Business (Wirtschaftsuniversität), Welthandelsplatz 1, A-1020 Vienna	
09.00 am - 09.05 am	Welcome Adress Christoph Watrin, University of Münster
09.05 am – 10.20 am	Keynote Speech: What Do Investors Understand about Taxes and Tax Avoidance? Sonja Olhoft Rego, Indiana University
10.20 am - 10.45 am	Coffee Break
10.45 am - 12.45 pm	Session 1 (Room: TC.5.01) Effective Tax Rates Chair: Eva Eberhartinger, Vienna University of Economics and Business Mind the Gap: The Determinants and Implications of Differences between Corporate Tax Expense and Tax Paid Presenter: Terry Shevlin, University of California Co-Authors: Novia Chen, University of Houston Allison Koester, Georgetown University Washington Discussant: Kenneth Klassen, University of Waterloo

	<p>The Decreasing Trend in Cash Effective Tax Rates Presenter: Alexander Edwards, University of Toronto Co-Authors: Adrian Kubata, University of Münster Terry Shevlin, University of California Discussant: Martin Jacob, WHU Vallendar</p> <p>The Smoothing and Informativeness of GAAP Effective Tax Rates Presenter: Paul Demeré, University of Georgia Co-Authors: Petro Lisowsky, University of Illinois at Urbana-Champaign Laura Yue Li, University of Illinois at Urbana-Champaign R. William Snyder, University of Illinois at Urbana-Champaign Discussant: Christina Lewellen, North Carolina State University</p>
12.45 pm - 2.15 pm	Lunch Break
2.15 pm - 4.15 pm	<p style="text-align: center;">Session 2 (Room: TC.5.01) Tax Avoidance I Chair: Petya Platikanova, ESADE Barcelona</p> <p>Investor Response to Tax Related SEC Comment Letters Presenter: Karen Pinto, University of Waterloo Co-Authors: Alexander Edwards, University of Toronto Kenneth Klassen, University of Waterloo Discussant: Shane Heitzman, University of Southern California</p> <p>Public Tax-Return Disclosure Presenter: Leslie Robinson, Tuck School of Business at Dartmouth Co-Authors: Jeffrey Hoopes, University of North Carolina at Chapel Hill Joel Slemrod, University of Michigan Discussant: Brian Williams, Indiana University</p> <p>Tax Incidence and Tax Avoidance Presenter: Martin Jacob, WHU Vallendar Co-Author: Maximilian Müller, WHU Vallendar Discussant: Leslie Robinson, Tuck School of Business at Dartmouth</p>
4.15 pm - 4.45 pm	Coffee Break
4.45 pm - 6.45 pm	<p style="text-align: center;">Session 3a (Room: TC.5.01) Multinationals Chair: Johannes Voget, University of Mannheim and ZEW</p> <p>The Value of International Income-Shifting Opportunities to U.S. Multinational Firms Presenter: Jeffrey Gramlich, Washington State University Co-Author: Paul Demeré, University of Georgia Discussant: Kathleen Andries, WHU Vallendar</p> <p>Lobbying on the BEPS Project? Assessing the Relevance of Different Interest Groups Presenter: Christina Elschner, European University Viadrina and ZEW Co-Authors: Inga Hardeck, European University Viadrina Marcel Max, European University Viadrina Discussant: Eva Eberhartinger, Vienna University of Economics and Business</p>

	<p>Taxation of Foreign Earnings and the Competitiveness of Multinationals: Evidence from the UK</p> <p>Presenter: Inga Bethmann, WHU Vallendar Co-Author: Martin Simmler, DIW Berlin and Oxford University Discussant: Fabio Gaertner, University of Wisconsin-Madison</p>
4.45 pm - 6.45 pm	<p style="text-align: center;">Session 3b (Room: TC.5.04)</p> <p style="text-align: center;">Corporate Finance</p> <p style="text-align: center;">Chair: Maximilian Todtenhaupt, University of Mannheim and ZEW</p> <p>Tax Uncertainty and Dividend Payouts</p> <p>Presenter: Harald Amberger, Vienna University of Economics and Business Discussant: Caren Sureth-Sloane, University of Paderborn</p> <p>Lenders' Discipline and Tax Avoidance</p> <p>Presenter: Antonio De Vito, WHU Vallendar Co-Authors: Anna Alexander, WHU Vallendar Magdalena Pisa, WHU Vallendar Discussant: Maximilian Todtenhaupt, University of Mannheim and ZEW</p> <p>Economic Effects of the Introduction of an Allowance for Equity Increases</p> <p>Presenter: Silke Runger, University of Graz Co-Author: Matthias Petutschnig, WU Vienna University of Economics and Business Discussant: Marcel Olbert, University of Mannheim</p>
4.45 pm - 6.45 pm	<p style="text-align: center;">Session 3c (Room: TC.5.12)</p> <p style="text-align: center;">Tax Research in Brazil</p> <p style="text-align: center;">Chair: Adrian Kubata, University of Munster</p> <p>State Value-Added Tax Collection Efficiency in Brazil</p> <p>Presenter: Otavio Gomes Cabello, University of Campinas Co-Authors: Luiz Eduardo Gaio, University of Campinas Amaury Jose Rezende, University of Sao Paulo Discussant: Milda Tylaite, Stockholm School of Economics</p> <p>Maximization of the Expected Utility, Tax Avoidance, and Corporate Governance</p> <p>Presenter: Alexandre Jose Negrini de Mattos, University of Sao Paulo Co-Author: Amaury Jose Rezende, University of Sao Paulo Discussant: Benjamin Osswald, Vienna University of Economics and Business</p> <p>The Influence of Organizational Life Cycle in Tax Planning</p> <p>Presenter: Jose Marcos Da Silva, University of Sao Paulo Co-Author: Amaury Jose Rezende, University of Sao Paulo Discussant: Falko Wei, University of Munster</p>
8.00 pm	Dinner Buffet at the Vinothek Augustiner Keller, Augustiner Strae 1, A-1010 Vienna

Tuesday, July 11, 2017	
Congress Venue: TC Teaching Center, Vienna University of Economics and Business (Wirtschaftsuniversität), Welthandelsplatz 1, A-1020 Vienna	
9.00 am - 10.15 am	Keynote Speech: The Changing Role of Institutions in Shaping Corporate Income Tax Reporting. Petro Lisowsky, University of Illinois
10.15 am - 10.45 am	Coffee Break
10.45 am - 12.45 pm	<p style="text-align: center;">Session 4 (Room: TC.5.01) Loss Firms Chair: Leslie Robinson, Tuck School of Business at Dartmouth</p> <p>An Examination of the Tax Outcomes of Loss Firms Presenter: Christina Lewellen, North Carolina State University Co-Authors: Scott Dyreng, Duke University Bradley Lindsey, North Carolina State University Discussant: Adrian Kubata, University of Münster</p> <p>Tax Losses and the Valuation of Cash Presenter: Shane Heitzman, University of Southern California Co-Author: Rebecca Lester, Stanford Graduate School of Business Discussant: Alexander Edwards, University of Toronto</p> <p>Predicting Earnings and Cash Flows: The Information Content of Losses and Tax Loss Carryforwards Presenter: Sebastian Eichfelder, University of Magdeburg Co-Authors: Sandra Dreher, University of Magdeburg Felix Noth, IWH Halle Discussant: Paul Deméré, University of Georgia</p>
12.45 pm - 2.15 pm	Lunch Break
2.15 pm - 3.35 pm	<p style="text-align: center;">Session 5 (Room: TC.5.01) Tax Avoidance II Chair: Shane Heitzman, University of Southern California</p> <p>Use of Increased Operating Cash Flow by Firms that Avoid Taxes Presenter: Brian Williams, Indiana University Co-Authors: David Guenther, University of Oregon Kenneth Njoroge, College of William and Mary Williamsburg Discussant: Johannes Voget, University of Mannheim and ZEW</p> <p>Corporate Tax Holidays Presenter: Jeffrey Hoopes, University of North Carolina at Chapel Hill Co-Author: Travis Chow, Singapore Management University Edward Maydew, University of North Carolina at Chapel Hill Discussant: Karen Pinto, University of Waterloo</p>

3.35 pm - 4.00 pm	Coffee Break
4.00 pm - 6.00 pm	<p style="text-align: center;">Session 6a (Room: TC.5.01) International Taxation and IP Boxes Chair: Paul Demeré, University of Georgia</p> <p>International Taxation and Productivity Effects of M&A's Presenter: Johannes Voget, University of Mannheim and ZEW Co-Author: Maximilian Todtenhaupt, University of Mannheim and ZEW Discussant: Jeffrey Gramlich, Washington State University</p> <p>Spillover from the Haven: Cross-border Externalities of Patent Box Regimes within Multinational Firms Presenter: Maximilian Todtenhaupt, University of Mannheim and ZEW Co-Author: Thomas Schwab, University of Mannheim, WU Vienna and ZEW Discussant: Kathleen Andries, WHU Vallendar</p> <p>The Effect of IP Boxes on Innovative Activity & the Types of Firms that Respond to IP Boxes Presenter: Benjamin Osswald, Vienna University of Economics and Business Co-Author: Tobias Bornemann, Vienna University of Economics and Business Stacie Laplante, University of Wisconsin - Madison Discussant: Silke Rüniger, University of Graz</p>
4.00 pm - 6.00 pm	<p style="text-align: center;">Session 6b (Room: TC.5.15) Corporate Managers, Owner-Managers and Risky Investments Chair: Harald Amberger, Vienna University of Economics and Business</p> <p>Tax Loss Offset Restrictions and Biased Perception of Risky Investments: A Prospect Theoretical Analysis Presenter: Caren Sureth-Sloane, University of Paderborn Co-Author: Annika Mehrmann, University of Paderborn Discussant: Christina Elschner, European University Viadrina and ZEW</p> <p>Transfer Pricing and the Decision Authority of the Tax Function in Multinational Companies Presenter: Marcel Olbert, University of Mannheim Co-Authors: Sven-Eric Bärsch, Flick Gocke Schaumburg Jost Heckemeyer, Leibniz University Hannover and ZEW Mannheim Discussant: Sebastian Eichfelder, Otto-von-Guericke-Universität Magdeburg</p> <p>CFO Power and Corporate Tax Outcomes Presenter: Milda Tylaite, Stockholm School of Economics Discussant: Martina Rechbauer, University of Graz</p>
6.00 pm - 6.15 pm	Farewell Address Christoph Watrin
8.00 pm	Meeting Point: "Beer garden" Bierhof, Haarhof 3, A-1010 Wien

Time Allocation:

Presentation: 20 minutes

Discussant: 10 minutes

Q&A: 10 minutes

Congress Venue:

WU Vienna University of Economics and Business

Welthandelsplatz 1

A-1020 Vienna

Hotels:

Courtyard Marriott Wien Messe**** (walking distance to University of Economics and Business)

Trabrennstraße 4

A-1020 Vienna

Austria Trend Hotel Messe Wien***

Messestraße 2

A-1020 Wien

Hotel Wien-Prater Motel One***

Ausstellungsstraße 40

A-1020 Wien