



## 9<sup>th</sup> EIASM Conference on Current Research in Taxation

July 8 - 9, 2019, Barcelona, Spain

### Keynote Speakers

Shane Heitzman, University of Southern California  
Ed Maydew, University of North Carolina at Chapel Hill

### Chairpersons

Petya Platikanova, ESADE Business School  
Christoph Watrin, University of Münster

### Scientific Committee

Jeri Seidman, University of Virginia  
Jaron H. Wilde, University of Iowa

Monday, July 8, 2019	
Congress Venue: ESADEFORUM, ESADE Business School, Av. Pedralbes, 60-62, 08034 Barcelona	
09.00 am - 09.15 am	<b>Welcome Address</b> (Room: Amfiteatre) Christoph Watrin Petya Platikanova
09.15 am – 10.30 am	Keynote Speech: <b>Reacting to tax policy: evidence from negotiations</b> Shane Heitzman
10.30 am - 10.45 am	Coffee Break
10.45 am - 12.45 pm	Session 1 (Room: Amfiteatre) <b>Tax Reform</b> Chair: Petya Platikanova  <b>Titel Paper: Reaction Time: The impact of fiscal-year end date on firms' responses to changes in tax law</b> Presenter: Christi A. Gleason Co-Authors: Jon C. Medrano. Jaron H. Wilde Discussant: Sonja Rego  <b>Titel Paper: IPO Pricing Under Uncertainty: Evidence from U.S. Tax Reform</b> Presenter: Alexander Edwards Co-Author: Michelle Hutchens Discussant: Jeffrey L. Hoopes

	<p><b>Titel Paper: Making <i>Only</i> America Great? Non-U.S. Market Reactions to U.S. Tax Reform</b>  Presenter: Fabio B. Gaertner  Co-Authors: Jeffrey L. Hoopes, Braden M. Williams  Discussant: Travis Chow</p>
12.45 pm – 2.00 pm	Lunch Break
2.00 pm – 4.00 pm	<p>Session 2 (Room: Amfiteatre)  <b>Tax Avoidance: Theory</b>  Chair: Sascha J. Kieback</p> <p><b>Titel Paper: Tax Avoidance, Uncertainty, and Firm Risk</b>  Presenter: Sonja O. Rego  Co-Authors: Michelle Hutchens, Brian Williams  Discussant: Stephen Campbell</p> <p><b>Titel Paper: The Tax Avoidance (Tax Planning) Continuum: Theory and Applications</b>  Presenter: Mark Penno  Discussant: Marcel Olbert</p> <p><b>Titel Paper: A Theory of Tax Incentives</b>  Presenter: Alex Raskolnikov  Co-Author: Giuseppe Dari-Mattiacci  Discussant: Maximilian Todtenhaupt</p>
4.00 pm - 4.30 pm	Coffee Break
4.30 pm - 6.30 pm	<p>Session 3a (Room: Amfiteatre)  <b>Tax Information and Disclosure</b>  Chair: Adrian Kubata</p> <p><b>Titel Paper: The Long Arm of the U.S. Tax Law: Participation Rates and Costs related to Information Sharing</b>  Presenter: Jacob Thornock  Co-Author: Andrew Belnap, Braden Williams  Discussant: Alex Edwards</p> <p><b>Titel Paper: Real Effects of Public Country-by-Country Reporting and the Firm Structure of European Banks</b>  Presenter: Raffael Speitmann  Co-Author: Eva Eberhartinger, Caren Sureth-Sloane  Discussant: Johannes Voget</p> <p><b>Titel Paper: Cross-Cultural Evidence on Tax Disclosures in CSR Reports – A Textual Analysis Approach</b>  Presenter: Rebekah D. Moore  Co-Authors: Inga Hardeck, Kerry K. Inger, Johannes Schneider  Discussant: Fabian Schmal</p>

<p>4.30 pm - 6.30 pm</p>	<p style="text-align: center;">Session 3b (Room: Platea 2) <b>Tax Planning and Compliance I</b> Chair: Alexander Brune</p> <p><b>Titel Paper: The Impact of IP Box Regimes on the M&amp;A Market</b> Presenter: Sebastien Bradley Co-Authors: Leslie Robinson, Martin Ruf Discussant: Ann-Catherine Werner</p> <p><b>Titel Paper: The Effects of Immigration on Labour Tax Avoidance: An empirical Spatial Analysis</b> Presenter: Diego Ravenda Co-Authors: Maika M. Valencia-Silva, Josep M. Argiles-Bosch, Josep García-Blandón Discussant: Alessandro Gabrielli</p> <p><b>Titel Paper: The cooperative approach to corporate tax compliance: An empirical assessment</b> Presenter: Maarten A. Siglé Co-Authors: Sjoerd Goslinga, Roland F. Speklé, Lisette E. C. J. M. van der Hel Discussant: Loretta Bond</p>
<p>8.30 pm</p>	<p style="text-align: center;"><b>Dinner at Cafè de la Pedrera</b>, Passeig de Gràcia, 92, 08008 Barcelona.</p> <p>Th dinner is included in the conference fee. Please organize your own transportation. The restaurant is about 4 km from the hotel. You might want to visit the famous Casa Lleó Morera (<a href="https://en.wikipedia.org/wiki/Casa_Lleó_Morera">https://en.wikipedia.org/wiki/Casa_Lleó_Morera</a>) which is in walking distance from the restaurant (Passeig de Gràcia 35) before dinner.</p>

<b>Tuesday, July 9, 2019</b>	
Congress Venue: ESADEFORUM, ESADE Business School, Av. Pedralbes, 60-62, 08034 Barcelona	
9.00 am - 10.15 am	Keynote Speech (Room: Amfiteatre) <b>Tax research: where do we go from here?</b> Ed Maydew
10.15 am - 10.45 am	Coffee Break
10.45 am - 12.45 pm	<p style="text-align: center;">Session 4 (Room: Amfiteatre) <b>Real Effects of Tax Planning</b> Chair: Alex Edwards</p> <p><b>Titel Paper: Real Effects of IRS Audits: Evidence from Randomly Assigned Enforcement</b> Presenter: Jeffrey L. Hoopes Co-Authors: Andrew Balnap, Edward L. Maydew, Alex Turk Discussant: Zackery D. Fox</p> <p><b>Titel Paper: Do Corporate Taxes Affect Executive Compensation?</b> Presenter: Tobias Bornemann Co-Authors: Martin Jacob, Mariana Sailer Discussant: Fabio Gaertner</p> <p><b>Titel Paper: The Impact of Online Sales Taxes for State and Local Economies</b> Presenter: Brian S. Wenzel Discussant: Miles Ronney</p>
12.45 pm - 2.00 pm	Lunch Break
2.00 pm- 4.00 pm	<p style="text-align: center;">Session 5 (Room: Amfiteatre) <b>Financial Reporting</b> Chair: Eva Eberhartinger</p> <p><b>Titel Paper: The Financial Reporting Effects of Tax-Deductible Goodwill Impairments</b> Presenter: Miles Romney Co-Authors: Sarah Khalil, Steven Utke Discussant: Mary Cowx</p> <p><b>Titel Paper: Double Trouble: An analysis of IRS attention and financial reporting</b> Presenter: Zackery D. Fox Co-Authors: Ryan Wilson Discussant: Jack Thornock</p> <p><b>Titel Paper: Taxes and Cash Flow Volatility</b> Presenter: Stephen Campbell Co-Authors: Terry Shevlin Discussant: Brian S. Wenzel</p>
4.00 pm - 4.05 pm	<b>Farewell Address</b> (Room: Amfiteatre) Christoph Watrin, University of Münster

4.05 pm - 4.30 pm	Coffee Break
4.30 pm - 6.30 pm	<p style="text-align: center;">Session 6a (Room: Amfiteatre) <b>Determinants and Consequences of Tax Planning</b> Chair: Katharina Schulte Sasse</p> <p><b>Titel Paper: Tax effects on the trading behavior of private investors: evidence from individual portfolio data</b> Presenter: Johannes Voget Co-Authors: Florian Buhlmann, Philipp Doerrenberg, Benjamin Loos Discussant: Sebastien Bradley</p> <p><b>Titel Paper: Taxation and the External Wealth of Nations: Evidence from Bilateral Portfolio Holdings</b> Presenter: Maximilian Todtenhaupt Co-Authors: Harry Huizinga, Johannes Voget, Wolf Wagner Discussant: Tobias Bornemann</p> <p><b>Titel Paper: What shapes corporate tax policy?</b> Presenter: Alissa I. Brühne Co-Authors: Martin Jacob, Harm H. Schütt Discussant: Mark Penno</p>
4.30 pm - 6.30 pm	<p style="text-align: center;">Session 6b (Room: Platea 2) <b>Tax Planning and Compliance II</b> Chair: Nils Linnemann</p> <p><b>Titel Paper: Loss or Lost? Channels and Economic Consequences of Internal Capital Markets</b> Presenter: Marcel Olbert Discussant: Jon Kerr</p> <p><b>Titel Paper: The general anti-avoidance rule</b> Presenter: Mary Cowx Co-Authors: Jon N. Kerr Discussant: Dominik Davatolhagh</p> <p><b>Titel Paper: The Reverse Charge Mechanism An effective Measure against VAT Fraud in the EU?</b> Presenter: Marwin Heinemann Co-Author: Wojciech Stiller Discussant: Eva Eberhartinger</p>

**Time Allocation for Conference Presentations:**

Presentation: 20 minutes

Discussant: 10 minutes

Q&A: 10 minutes

**Congress Venue:**

ESADEFORUM  
 ESADE Business School  
 Av. Pedralbes, 60-62  
 E-08034 Barcelona, Spain

**Hotels:**

AC Victoria Suites  
 Beltrán I Rózpide, 7 – 9  
 08034 Barcelona  
[www.hotelacvictoriasuites.es](http://www.hotelacvictoriasuites.es)

Upper Diagonal  
 Passeig Manuel Girona, 7-21  
 08034 Barcelona  
[www.hotel-upperdiagonal.com](http://www.hotel-upperdiagonal.com)

Sansi Pedralbes  
 Av. Pearson, 1-3  
 08034 Barcelona  
[www.sansihotels.com](http://www.sansihotels.com)

**Sightseeing Tour on Sunday, July 7<sup>th</sup>:**

11.00 am	Meeting point: Metro station Jaume I, at Plaça de l'Àngel (see map: <a href="https://www.tmb.cat/es/barcelona/metro/-/lineametro/estacion/423">https://www.tmb.cat/es/barcelona/metro/-/lineametro/estacion/423</a> )
	Walking tour through: <ul style="list-style-type: none"> <li>• Gothic quarter: Plaça Sant Jaume, Cathedral, Plaça del Rei, Plaça Felip Neri</li> <li>• Born quarter: Born Promenade, Casa Llotja de Mar (former Stock market building), Santa Maria del Mar Church</li> </ul>
1.00 pm	End. Final stop: Carrer Montacada (with several places to have some tapas)

Please register with Markus Reich ([markus.reich@wiwi.uni-muenster.de](mailto:markus.reich@wiwi.uni-muenster.de)).