

# Ph.D. Seminar on Empirical Research in Taxation

*University of Münster  
Institute of Accounting and Taxation*

Lecturers:

**Prof. Alex Edwards and Prof. Terry Shevlin**

July 6-7, 2016, Bonn, Germany

The Münster Institute of Accounting and Taxation organizes an annual Ph.D. seminar on empirical research in taxation. The seminar brings together international Ph.D. candidates and provides a brilliant environment to enhance the ability to evaluate and conduct empirical tax research.

## Course Description

We will discuss working papers and recently published tax research. The goal is to give the participants an overview on current research topics in the U.S. and Canada and to help them to develop an understanding of research designs commonly used in tax research as well as necessary skills to design own research projects. The seminar will be taught by Prof. Alex Edwards (University of Toronto) and Prof. Terry Shevlin (University of California at Irvine). Both have published their research in top-tier tax and accounting journals.

A detailed syllabus containing the list of papers will be announced in February 2016.

## Class Participation

It is expected that every participant presents one of the papers and takes an active part in the discussions. The papers will be assigned to presenters by the Münster Institute of Accounting and Taxation and distributed via email on **May 4, 2016**.

A PowerPoint presentation of the assigned paper should be sent to: [adrian.kubata@wiwi.uni-muenster.de](mailto:adrian.kubata@wiwi.uni-muenster.de) by no later than **June 28, 2016**.

## Registration

The registration fee is 100 Euro. Participants of the 6<sup>th</sup> EIASM Conference on Current Research in Taxation (July 4-5, 2016) and students from the University of Münster are not subject to the registration fee.

Please sign up with Dr. Adrian Kubata: [adrian.kubata@wiwi.uni-muenster.de](mailto:adrian.kubata@wiwi.uni-muenster.de). Please indicate your name, status, and affiliation.

Registration **deadline is May 1, 2016**. The number of participants is limited. Acceptance will be on a first come, first served basis.

## Seminar Venue

Universitätsclub Bonn (University Club Bonn), Konviktstraße 9, 53113 Bonn, Germany.

## **Ph.D. Seminar on Empirical Research in Taxation**

**July 6<sup>th</sup>, 2016**

### *Session 1 – Taxes and Financial Constraints*

Alexander Edwards, Casey Schwab, and Terry Shevlin. Financial constraints and cash tax savings. The Accounting Review (forthcoming).

Scott Dyreng and Kevin Markle. The effect of financial constraints on tax-motivated income shifting by U.S. multinationals. The Accounting Review (forthcoming).

### *Session 2 – Auditor-Provided Tax Services*

Jere Francis, Stevanie Neuman, and Nathan Newton. Do auditor-provided tax services affect analysts' forecasts? University of Missouri-Columbia working paper.

Preeti Choudhary, Allison Koester, and Robert Pawlewicz. Auditor provided tax services and income tax estimation error. Georgetown University working paper.

### *Session 3 – The Book-Tax Trade Off*

Kathleen Andries, John Gallemore, and Martin Jacob. The effect of corporate taxation on bank transparency: Evidence from the deductibility of loan losses. WHU – Otto Beisheim School of Management working paper.

Daniel Lynch, Miles Romney, Bridget Stomberg, and Daniel Wangerin. Trade-offs between tax and financial reporting benefits: Evidence from taxable acquisitions. University of Wisconsin working paper.

**July 7<sup>th</sup>, 2016**

### *Session 1 – Capital Structure*

Brad Blaylock, Fabio Gaertner, and Terry Shevlin. Book-tax conformity and capital structure. Oklahoma State University working paper.

Michael Faulkender and Jason Smith. Taxes and leverage at multinational corporations. University of Maryland working paper.

### *Session 2 – Tax Department Employees*

John Jiang, John Robinson, and Maobin Wang. Sleeping with the enemy: Taxes and former IRS employees. Michigan State University working paper.

Travis Chow, Xia Chen, Qiang Cheng, and Yanju Liu. Corporate in-house human capital investment in tax planning. Singapore Management University working paper.

### *Session 3 – Executive Turnover and Taxes*

James Chyz and Fabio Gaertner. Can paying "too much" tax contribute to forced CEO turnover? University of Tennessee-Knoxville working paper.

Andrew Bird, Alexander Edwards, and Thomas Ruchti. Taxes and peer effects. Carnegie Mellon University working paper.