

Workshop on Current Research in Taxation
June 27th-28th 2011
University of Muenster



Monday, 27th June

Congress Venue: JurGrad gGmbH, Picassoplatz 3, 48143 Münster

Time			Room
08.00 am - 08.30 am	<i>Cristina Setyar, EIASM</i>	Registration	K3
08.30 am - 08.35 am	<i>Christoph Watrin, University of Muenster</i>	Welcome Address	K3
08.35 am - 09.35 am	<i>Michelle Hanlon, Massachusetts Institute of Technology</i> <i>Edward Maydew, University of North Carolina</i>	Past, Present and Future of Tax Research	K3
09.35 am - 11.05 am	Session 1 Multinationals I		K3
<i>Chair: Christoph Watrin, University of Muenster</i>			
Taxes and the Clustering of Foreign Subsidiaries			
<i>author: Douglas A. Shackelford, University of North Carolina</i>			
<i>coauthors: Scott D. Dyreng/Bradley P. Lindsey/Kevin S. Markle</i>			
Effects of taxation on multinational firms' behaviour			
<i>author: Mário Marques, Minho University</i>			
<i>coauthor: Carlos Pinho</i>			
Determination of transfer prices in case of manufactures in the glass, porcelain, and ceramic industry			
<i>author: Veronika Solilova, Mendel University</i>			
<i>coauthor: Danuse Nerudova</i>			
11.05 am - 11.20 am	Coffee Break		
11.30 am - 01.00 pm	Session 2 Tax Harmonization and Tax Competition		K3
<i>Chair: Christoph Watrin, University of Muenster</i>			
Even Small Trade Costs Restore Efficiency in Tax Competition			
<i>author: Johannes Becker, University of Muenster</i>			
<i>coauthor: Marco Runkel</i>			
An Empirical Investigation into the Design of an EU Appointment Formula related to Profit Generating Factors			
<i>author: Isabelle Verleyen, Hogeschool Gent</i>			
<i>coauthors: Annelies Roggeman/Philippe Van Cauwenberge/Carine Coppens</i>			
The Impact of Tax on Business Decisions under separate Accounting and Formula Apportionment			
<i>author: Andreas Oestreicher, Goettingen University</i>			
<i>coauthors: Melanie Klett</i>			
01.00 pm - 02.00 pm	Lunch Break		

Parallel Sessions

02.00 pm -
03.30 pm

Session 3
Financial Accounting and Taxation I

K1

Chair: Christiane Pott, University of Muenster

Financial Statement disclosure of Tax Loss Carryforwards - Empirical Evidence from German DAX30 Companies

author: Vanessa Ellermeyer, University of Hannover
coauthor: Jens Mueller

Reassessing the role of book-tax conformity

author: Igor Goncharov, WHU – Otto Beisheim Graduate School of Management
coauthor: Jörg Richard Werner

What does the Effective Tax Rate signal to the Capital Market?

author: Frank Richter, University of Muenster
coauthor: Christoph Watrin

Session 4
Taxation of Groups

K2

Chair: Andreas Oestreicher, Goettingen University

Effects of Cross-Border Group Taxation on Holding Structures - An Empirical Investigation

author: Andrea Ruth Gauper, Graz Karl-Franzens University

The Interaction between Asset Cost Settings and Capital Gains Tax under the Australian Consolidation Regime

author: Wes Hamilton-Jessop, University of Sydney

International Transfer Pricing: Evidence from Italy-based Companies

author: Alessandro Mura, Cagliari University
coauthors: Francesco Vallascas/Clive Emmanuel

Session 5
Taxation of Individuals

K3

Chair: Sebastian Eichfelder, University of Wuppertal

Tax Benefits for Individuals and Extent of their Use in Estonia

author: Velda Buldas, Tartu University
coauthors: Priit Sander/Mark Kantšukov

Incentive Effects and the Income Tax Treatment of Employer-provided Workplace Benefits

author: Jan Voßmerbäumer, University of Tuebingen

03.30 pm -
04.00 pm

Coffee Break

Parallel Sessions

04.00 pm-
05.30 pm

Session 6 Book-Tax Difference and Tax Avoidance

K1

Chair: Jens Müller, University of Hannover

Does tax avoidance influence a firm's cash policy? Book-tax conformity, political costs and cash holdings

author: Petya Platikanova, Esade Business School

The Influence of Tax on Consolidated Statements

author: Martin Thomsen, University of Muenster

coauthors: Nadine Ebert/Christoph Watrin

Analysis of the implicit taxes related to executive tax effects

author: Kathleen Adries, Lessius Antwerp

coauthors: Martine Cools/Alexandra van den Abbeele/Steve Van Uytbergen

Session 7 Multinationals II

K2

Chair: Reinald Koch, Goettingen University

An Assessment of the Mauritian tax strategy using corporate tax and tariff as fiscal tools to enhance FDI

author: Kumari Judoo, Oxford Brookes University

Investments Allocation Tax Factors

author: Lukas Moravec, Czech University of Life Sciences Prague

coauthor: Danuse Nerudova

Corporate Taxation Impact on Manufacturing Foreign Direct Investments - Empirical Evidence

author: Svetlana Raudonen, Tallinn University of Technology

Session 8 Corporate Finance

K3

Chair: Martin Ruf, University of Mannheim

Tax Capitalization and Lock-in Effect in the Valuation of Corporations - A Formal Analysis of the German Tax System

author: Christoph Engelhard, Ilmenau Technical University

coauthor: Gernot Brähler

Capital Structure Choice and Company Taxation: A Meta-Study

author: Jost H. Heckemeyer, ZEW - Center for European Economic Research

coauthor: Lars P. Feld/Michael Overesch

Does tax legislation dominate dividend distribution in small firms? - Finnish evidence

author: Pasi Syrjä, Lapoenranta University of Technology

coauthor: Helena Sjögrén/Kaisu Puumalainen

06.15 pm-
07.30 pm

Guided City Tour (included in the fee)

07.30 pm-
open end

Dinner (not included in the fee)

Tuesday, 28th June

Congress Venue: JurGrad gGmbH, Picassoplatz 3, 48143 Münster

Time		Room
08.30 am - 09.30 am	<i>Michelle Hanlon, Massachusetts Institute of Technology</i> <i>Edward Maydew, University of North Carolina</i>	Recent Papers and Issues in Publishing Tax Research K3
09.30 am - 11.00 am	Session 9 Capital Markets and Taxation <i>Chair: Eva Eberhartinger, University of Economics and Business, Vienna</i>	K3
	On the Relation of Deferred Taxes and Actual Tax Cash Flow <i>author: Astrid K. Chluddek, University of Cologne</i>	
	The value relevance of the effective cash tax rate <i>author: Ewout Naarding, Nyenrode University</i>	
	The ability of equity markets to interpret tax legislation and assess its effects on individual companies <i>author: Kevin Holland, Southampton University School of Management</i>	
11.00 am - 11.30 am	Coffee Break	
11.30 am - 01.00 pm	Session 10 Financial Accounting and Taxation II <i>Chair: Eva Eberhartinger, University of Economics and Business, Vienna</i>	K3
	Accrual Accounting and Tax Revenues <i>author: Igor Goncharov, WHU – Otto Beisheim Graduate School of Management</i> <i>coauthor: Martin Jacob</i>	
	Book tax conformity: Does IFRS matter? - The French case <i>author: Pierre Vallier, Berne University of Applied Sciences</i>	
	The Impact of a Group's Accounting Environment on Earnings Management in IFRS Consolidated Statements <i>author: Nadine Ebert, University of Muenster</i> <i>coauthors: Christiane Pott/Christoph Watrin</i>	
01.00 pm - 02.00 pm	Lunch Break	

Parallel Sessions

02.00 pm -
03.30 pm

Session 11 M & A

K1

Chair: Johannes Becker, University of Muenster

Property and Tax Transfer Capitalization - (No) Evidence from Germany

author: Katrin Haußmann, University of Giessen

coauthors: Michael Wehrheim/Andreas Schweinberger/Gernot Brähler

Mergers and Acquisitions: Are Taxes Relevant?

author: Christina Elschner, University of Mannheim

coauthor: Martin Ruf

Optimal Income Taxation of International Mergers and Acquisitions

author: Martin Ruf, University of Mannheim

Session 12 Tax Reforms

K2

Chair: Astrid Chluderk, University of Cologne

On the accuracy of simulated marginal tax rates

author: Reinald Koch, Goettingen University

Investors' reactions to tax reforms

author: Jens Mueller, University of Hannover

coauthor: Dennis Voeller

Possible Consequences of Reforming the Provisions governing Inter-period Loss-offset with respect to Tax Bill and Tax Budget

author: Dorothea Vorndamme, Goettingen University

coauthors: Reinald Koch/Andreas Oestreicher

Session 13 Tax Compliance

K3

Chair: Eva Eberhartinger, University of Economics and Business, Vienna

The demand for tax preparation services - Empirical evidence from Germany

author: Sebastian Eichfelder, University of Wuppertal

coauthor: Frank Hechtner

The Effects of Advice, Complexity, and Time Pressure on Tax Planning Judgements

author: Odette Pinto, Macewan University

Implementation of XBRL in the EU could be mobilized by tax accounting

author: Joop Witjes, University of Leiden

coauthors: D.H. van Offeren/T.L.M. Verdoes

