

Workshop on Current Research in Taxation
June 30 & July 1, 2014
University of Muenster



Monday, 30th July

Congress Venue: JurGrad gGmbH, Ketteler'scher Hof, Königsstraße 51-53, 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 - 10.00 am | Keynote Speech: <i>Dhammika Dharmapala, University of Illinois</i> What Do We Know About Base Erosion and Profit Shifting? A Review of the Empirical Literature. | K3 |
| 10.00 am - 10.30 am | Coffee Break | |
| 10.30 am - 12.30 am | Session 1 <i>International Taxation</i> <i>Chair: Christiane Pott, TU Dortmund</i> | K3 |
| | To shift or not to shift? Intertemporal income shifting as a response to the introduction of the risk capital allowance in Belgium. <i>Author: Kathleen Andries Co-Authors: Martine Cools, Steve Van Uytbergen</i> <i>Discussant: Giorgia Maffini</i> | |
| | Unprofitable Affiliates and Income Shifting Behavior. <i>Author: Jeri Seidman Co-Authors: Lisa De Simone, Kenneth Klassen</i> <i>Discussant: Jost Heckemeyer</i> | |
| | How does aggressive tax planning of multinational firms affect accounting-based ETRs? <i>Author: Tanja Herbert Co-Author: Michael Overesch</i> <i>Discussant: Ina Meier</i> | |
| 12.30 am - 01.15 pm | Lunch Break | |
| 01.15 pm - 03.15 pm | Session 2 <i>Tax Avoidance I</i> <i>Chair: Giorgia Maffini, Oxford University</i> | K3 |
| | Doing the Right Thing: Military Experience and Corporate Tax Avoidance. <i>Author: Kelvin Law Co-Author: Lillian Mills</i> <i>Discussant: Jeri Seidmann</i> | |
| | Family Firms and Tax Aggressiveness: A further Analysis of Conforming and Non-Conforming Activities. <i>Author: Alessandro Cirillo</i> <i>Discussant: Alessandro Mura</i> | |
| | Presumptive Business Taxation and the Choice of Organizational Form. <i>Author: Jost Heckemeyer Co-Author: Sören Bergner</i> <i>Discussant: Kathleen Andries</i> | |
| 03.15 pm - 03.45 pm | Coffee Break | |

03.45 pm-
05.45 pm

Session 3
Tax Accounting I
Chair: Kathleen Andries, KU Leuven

K3

Capital allowances and investment: evidence from UK corporate tax returns.

Author: Giorgia Maffini Co-Authors: Michael Devereux, Jing Xing
Discussant: Kelvin Law

Do private firms use the tax accounts to manage leverage, smooth earnings and/or avoid earnings decrease?

Author: Alessandro Mura Co-Author: Hwa-Hsien Hsu
Discussant: Estelle Dauchy

Assessing the role of taxes in sustainability reporting – Longitudinal and cross-sectional evidence from Germany, the United States and the United Kingdom.

Author: Inga Hardeck
Discussant: Tanja Herbert

07.30 pm-
open end

Dinner at the Restaurant "Pfefferkorn" (not included in the fee)

Tuesday, 1st July

Congress Venue: JurGrad gGmbH, Ketteler'scher Hof, Königsstraße 51-53, 48143 Münster

| Time | | Room |
|------------------------|---|------|
| 08.30 am - 10.00 am | Keynote Speech: <i>Kevin Markle, University of Waterloo</i> | K3 |
| | The Missing Modifier. | |
| 10.00 am - 10.30 am | Coffee Break | |
| 10.30 am - 12.30 pm | Session 4 <i>Tax Accounting II</i> <i>Chair: Jeri Seidmann, University of Texas at Austin</i> | K3 |
| | The impact of inter-period loss-offset provisions on firm location decisions. <i>Author: Sebastian Bause</i> <i>Discussant: Vagina Natalia</i> | |
| | Book-tax conformity and BilMoG: Evidence on book-tax differences and disclosure quality in Germany based on the notes to the financial statements. <i>Author: Ina Meier Co-Authors: Maria Theresia Evers, Sebastian Matenaer</i> <i>Discussant: Alessandro Cirillo</i> | |
| | Convertible Bonds as an Instrument of Employee Participation: Initial- versus Final Taxation of the Monetary Profit. <i>Author: Kevin Kinne</i> <i>Discussant: Lisa Frey</i> | |
| 12.30 am - 01.15 pm | Lunch Break | |
| 01.15 pm - 02.45 pm | Session 5 <i>Tax Planning: International Evidence</i> <i>Chair: Kelvin Law, Tilburg University</i> | K3 |
| | Investor Valuations of Japan's Adoption of a Territorial Tax Regime: Quantifying the Direct and Competitive Effects of International Tax Reform. <i>Author: Estelle Dauchy Co-Authors: Sebastian Bradley, Makoto Hasegawa</i> <i>Discussant: Sebastian Bause</i> | |
| | Taxation of the Funds Transfer Pricing in the Russian Federation. <i>Author: Elena Chipurenko Co-Author: Vagina Natalia</i> <i>Discussant: Maria Theresia Evers</i> | |
| 02.45 pm - 03.15 pm | Coffee Break | |

03.15 pm-
04.45 pm

Session 6
Tax Avoidance II
Chair: Christoph Watrin, University of Münster

K3

Executive compensation and tax avoidance.

Author: Anna Alexander

Discussant: Inga Hardeck

The Influence of Auditor Characteristics on Corporate Tax Avoidance.

Author: Lisa Frey

Discussant: Kevin Kinne

Time allocation: Presenter (20 minutes), Discussant (10 minutes), Questions from the audience (10 minutes)

