



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

## 10th EIASM Conference on Current Research in Taxation

Zoom Meeting on July 13, 2020 from 3.00 p.m. to 7.00 p.m. CET

Meeting-ID: 970 9269 0732

Password: tax10

3.00 – 3.05

### Welcome Address

Christoph Watrin, University of Münster

3.05 – 4.05

### Session 1

Chair: Robert Ullmann, Augsburg University

#### **Allocating Multinational Income Generated by Intangible Assets: An Industry Perspective**

Presenter: Richard Sansing, Tuck School of Business at Dartmouth

Discussant: Rainer Niemann, University of Graz

#### **“Just Beat It” - Do firms reclassify costs to avoid the base erosion and anti-abuse tax (BEAT) of the TCJA?**

Presenter: David Samuel, University of Wisconsin-Madison

Co-Authors: Stacie Laplante, University of Wisconsin-Madison  
Christina Lewellen, North Carolina State University

Daniel Lynch, University of Wisconsin-Madison

Discussant: Harald Amberger, Vienna University of Economics and Business

#### **Tax Competition and Employment**

Presenter: Marcel Olbert, University of Mannheim

Co-Authors: Stephen Glaeser, University of North Carolina at Chapel Hill  
Ann-Catherin Werner, University of Mannheim

Discussant: Reining Petacchi, Georgetown University

4.05- 5.05

### Session 2

Chair: Brady Williams, University of Texas at Austin

#### **Do U.S. Multinational Use Income Shifting to Engage in Corruption Evidence from the Effects on Partner Country Citizenry**

Presenter: Paul Demeré, University of Georgia

Co-Authors: Jeffrey Gramlich, Washington State University  
Yoonsoo Nam, Washington State University

Discussant: Robert Ullmann, Augsburg University

**The politics of government resource allocation: Evidence from U.S. state government awarded economic incentives**

Presenter: Reining Petacchi, Georgetown University  
Co-Authors: Daniel Aobdia, Northwestern University  
Allison Koester, Georgetown University  
Discussant: Jeffrey Hoopes, University of North Carolina at Chapel Hill

**Patent Concentration, Asymmetric Information, and Tax-Motivated Income Shifting**

Presenter: Harald Amberger, Vienna University of Economics and Business  
Co-Author: Benjamin Osswald, University of Wisconsin-Madison  
Discussant: Jake Smith, University of Texas at Dallas

5.05- 6.05

**Session 3**

Chair: Martin Thomsen, University of Münster

**The Cost of Misaligned Tax Incentives: Evidence from Tax-Motivated Special Dividends**

Presenter: Trend Krupa, University of Connecticut  
Co-Author: Steven Utke, University of Connecticut  
Discussant: Maximilian Todtenhaupt, Norwegian School of Economics

**Tax Avoidance through Cross-Border Mergers and Acquisitions**

Presenter: Jake Smith, University of Texas at Dallas  
Co-Author: Jean-Marie Meier, University of Texas at Dallas  
Discussant: Jane Song, University of Georgia

**Executive Compensation, Individual-Level Tax rates and Insider Trading Aggressiveness**

Presenter: Nathan Goldman, North Carolina State University  
Co-Author: Naim Bugra Ozel, University of Texas at Dallas  
Discussant: Stephen Campbell, University of Mannheim

6.05- 6.45

**Session 4a**

Chair: Fabian Schmal, University of Münster

**Heterogeneity in the relation between financial reporting and tax aggressiveness: Evidence from latent class models**

Presenter: Stephen Campbell, University of Mannheim  
Co-Authors: Cinthia Valle Ruiz, IÉSEG School of Management  
Hamza Warraich, University of Waterloo  
Discussant: Paul Demeré, University of Georgia

**Withholding Taxes and Foreign Portfolio Investment**

Presenter: Maximilian Todtenhaupt, Norwegian School of Economics  
Co-Author: Martin Jacob, WHU – Otto Beisheim School of Management  
Discussant: Ryan Hess, University of Texas at Austin

**Can European Banks' Country-by-Country Reports Reveal Profit Shifting? An Analysis of the Information Content of EU Banks' Disclosures**

Presenter: Johannes Voget, University of Mannheim

Co-Authors: Verena Dutt, ZEW Mannheim  
Katharina Nicolay, ZEW Mannheim  
Heiko Vay, University of Mannheim

Discussant: Nathan Goldman, North Carolina State University

**Public Tax Disclosures and Investor Perceptions**

Presenter: Christian Peters, Tilburg University

Co-Authors: Bart Dierynck, Tilburg University  
Martin Jacob, WHU – Otto Beisheim School of Management  
Maximilian Müller, ESMT Berlin  
Victor van Pelt, WHU – Otto Beisheim School of Management

Discussant: Andrew Belnap, University of North Carolina at Chapel Hill

**Time Allocation for Presentations:**

Presentation: 10 minutes

Discussant: 5 minutes

Q&A: 5 minutes

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