



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

July 9 - 10, 2018, Münster, Germany

### Keynote Speakers

Cristi A. Gleason, University of Iowa  
Lillian Mills, University of Texas at Austin

### Chairpersons

Terry Shevlin, University of California – Irvine  
Christoph Watrin, University of Münster

### Scientific Committee

Shane Heitzman, University of Southern California  
Petya Platikanova, ESADE Business School

Monday, July 9, 2018	
Congress Venue: JurGrad, Kettelerscher Hof, Königstraße 51-53, 2. OG, 48143 Münster	
09.00 am - 09.05 am	<b>Welcome Address</b> (Room: K2) Christoph Watrin, University of Münster
09.05 am – 10.20 am	Keynote Speech: <b>Connections to practice and policy: relevant tax research</b> Lillian Mills, University of Texas at Austin
10.20 am - 10.45 am	Coffee Break
10.45 am - 12.45 pm	Session 1 (Room: K2) <b>Multinationals I</b> Chair: Martin Thomsen, University of Münster  <b>Effect of Income Shifting Aggressiveness on Corporate Investment</b> Presenter: Kenneth Klassen, University of Waterloo Co-Authors: Lisa De Simone, Stanford Graduate School of Business Jeri Seidman, University of Virginia Discussant: Joseph Piotroski, Stanford University  <b>Does Country by Country Reporting Deter Tax Avoidance and Income-Shifting? Evidence from Capital Requirements Directive IV</b> Presenter: Preetika Joshi, York University Co-Authors: Edmund Outslay, Michigan State University Anh Persson, Michigan State University

	<p>Discussant: Jeffrey Gramlich, Washington State University</p> <p><b>Do US firms pay less tax than their European peers? On firm characteristics, profit shifting opportunities, and tax legislation as determinants of tax differentials</b></p> <p>Presenter: Michael Overesch, University of Cologne</p> <p>Co-Authors: Sabine Schenkelberg, University of Cologne Georg Wamser, University of Tübingen</p> <p>Discussant: Wayne Nesbitt, Michigan State University</p>
12.45 pm – 1.45 pm	Lunch Break
1.45 pm – 3.45 pm	<p style="text-align: center;">Session 2 (Room: K2)</p> <p style="text-align: center;"><b>Determinants and Consequences of Tax Avoidance</b></p> <p style="text-align: center;">Chair: Christoph Watrin, University of Münster</p> <p><b>Do Financing Constraints lead to incremental Tax Planning? Evidence from the Pension Protection Act of 2006</b></p> <p>Presenter: Nathan Goldman, University of Texas at Dallas</p> <p>Co-Authors: John Campbell, University of Georgia Bin Li, University of Texas at Dallas</p> <p>Discussant: Marcel Olbert, University of Mannheim</p> <p><b>Turned Off by Taxes: Consumer Responses to Corporate Tax Planning</b></p> <p>Presenter: Jaron Wilde, University of Iowa</p> <p>Co-Authors: H. Scott Asay, University of Iowa Jeffrey Hoopes, University of North Carolina at Chapel Hill Jacob Thornock, Brigham Young University</p> <p>Discussant: Ken Klassen, University of Waterloo</p> <p><b>Expected Economic Growth and Corporate Tax Planning</b></p> <p>Presenter: Steven Savoy, University of Illinois at Chicago</p> <p>Co-Authors: Jaewoo Kim, University of Rochester Sean McGuire, Texas A&amp;M University Ryan Wilson, University of Oregon</p> <p>Discussant: Michael Overesch, University of Cologne</p>
3.45 pm - 4.15 pm	Coffee Break
4.15 pm - 6.15 pm	<p style="text-align: center;">Session 3a (Room: K2)</p> <p style="text-align: center;"><b>Corporate Risk Taking and Managers</b></p> <p style="text-align: center;">Chair: Fabian Schmal, University of Münster</p> <p><b>Do country risk factors distort the effect of taxes on corporate risk taking?</b></p> <p>Presenter: Benjamin Osswald, Vienna University of Economics and Business &amp; University of Wisconsin - Madison</p> <p>Co-Author: Caren Sureth-Sloane, University of Paderborn</p> <p>Discussant: Arthur Stenzel, University of St. Gallen</p> <p><b>Building Up a Protective Shield: How External Pressure and Corporate Friction Determine Corporate Tax Risk Handling Style</b></p> <p>Presenter: Alissa Brühne, LMU Munich, Munich School of Management</p> <p>Co-Author: Deborah Schanz, LMU Munich, Munich School of Management</p> <p>Discussant: Andreas Löffler, Free University Berlin</p>

	<p><b>Tax avoidance and the use of joint managers within multinational enterprises</b>  Presenter: Henning Giese, Catholic University of Eichstätt-Ingolstadt  Co-Authors: Markus Gamm, Catholic University of Eichstätt-Ingolstadt  Reinald Koch, Catholic University of Eichstätt-Ingolstadt  Discussant: Ann-Catherine Werner, University of Mannheim</p>
4.15 pm - 6.15 pm	<p style="text-align: center;">Session 3b (Room: K3)  <b>International Tax Research</b>  Chair: Falko Weiß, University of Münster</p> <p><b>Indirect tax aggressiveness and tax reforms: Evidence from a natural experiment</b>  Presenter: Shailendra Pandit, University of Illinois at Chicago  Co-Author: Mehul Raithatha, Indian Institute of Management - Indore  Discussant: Naoyuki Kaneda, Gakushuin University (Japan)</p> <p><b>Tax Benefits of Regional Favoritism: Evidence from China</b>  Presenter: Cheng Zeng, University of Manchester  Co-Authors: Chunfang Cao, Sun Yat-sen University  C.S. Agner Cheng, Hong Kong Polytechnic University  Changyuan Xia, Southwestern University of Finance and Economics  Discussant: Mark Greenwald, University of Texas at San Antonio</p> <p><b>Brazilian Thin Capitalization Rule and the Capital Structure of Multinationals</b>  Presenter: Denis Lima e Alves, University of Uberlândia  Co-Authors: Edson Luiz Riccio, University of São Paulo  Christoph Watrin, University of Münster  Lucas Ayres B. de C. Barros, University of São Paulo  Discussant: Inga Hardeck, European University Viadrina</p>
8.00 pm	Dinner at Altes Gasthaus Leve, Alter Steinweg 37, 48143 Münster

<b>Tuesday, July 10, 2018</b>	
Congress Venue: JurGrad, Kettlerscher Hof, Königstraße 51-53, 2. OG, 48143 Münster	
9.00 am - 10.15 am	Keynote Speech (Room K2): <b>Financial Reporting of Income Taxes and Financial Statement Users: The knowns and unknowns</b> Cristi A. Gleason, University of Iowa
10.15 am - 10.45 am	Coffee Break
10.45 am - 12.45 pm	<p style="text-align: center;">Session 4 (Room: K2) <b>Multinationals II</b> Chair: Adrian Kubata, University of Münster</p> <p><b>The Persistence and Pricing of Changes in Multinational Firms' Foreign Cash Holdings</b> Presenter: Terry Shevlin, University of California - Irvine Co-Authors: Novia Chen, University of Houston Peng-Chia Chiu, Chinese University of Hong Kong Discussant: Jaron Wilde, University of Iowa</p> <p><b>Repatriation Taxes and Foreign Cash Holdings: The Impact of Anticipated Tax Reform</b> Presenter: Joseph Piotroski, Stanford University Co-Authors: Lisa De Simone, Stanford University Rimmy Tomy, University of Chicago Discussant: Nathan Goldman, University of Texas at Dallas</p> <p><b>Repatriation Taxes and Internal Agency Conflicts</b> Presenter: Harald Amberger, Vienna University of Economics and Business Co-Authors: Kevin Markle, University of Iowa David Samuel, Vienna University of Economics and Business Discussant: Maximilian Todtenhaupt, University of Mannheim &amp; ZEW</p>
12.45 pm - 1.45 pm	Lunch Break
1.45 pm- 3.45 pm	<p style="text-align: center;">Session 5 (Room: K2) <b>Auditors</b> Chair: Alexander Brune, University of Münster</p> <p><b>Auditors and the Predictive Power of the Deferred Tax Valuation Allowance</b> Presenter: Jeffrey Gramlich, Washington State University Co-Authors: Zhouli Axelton, Washington State University M. Kathleen Harris, Washington State University Discussant: Steven Savoy, University of Illinois at Chicago</p> <p><b>Auditor Tax Advisory Services and Clients' Tax Avoidance: Do Auditors Draw a Line in the Sand for Tax Advisory Services?</b> Presenter: Wayne Nesbitt, Michigan State University Co-Authors: Anh Persson, Michigan State University Joanna Shaw, Michigan State University Discussant: Preetika Joshi, York University</p>

	<p><b>The Role of Audit on Micro Firms' Tax Avoidance Behaviour</b>  Presenter: Milda Tylaite, Stockholm School of Economics  Co-Authors: Ting Dong, Stockholm School of Economics  Ryan Wilson, University of Oregon  Discussant: Henning Giese, Catholic University of Eichstätt-Ingolstadt</p>
3.45 pm - 3.55 pm	<p style="text-align: center;"><b>Farewell Address (Room: K2)</b>  Christoph Watrin, University of Münster</p>
3.55 pm - 4.15 pm	Coffee Break
4.15 pm - 6.15 pm	<p style="text-align: center;">Session 6a (Room: K2)  <b>Experimental and Analytical Research</b>  Chair: Denis Lima e Alves, University of Uberlândia</p> <p><b>Consumer reactions to tax avoidance – Cross-cultural evidence from the United States and Germany</b>  Presenter: Inga Hardeck, European University Viadrina  Co-Authors: J. William Harden, University of North Carolina at Greensboro  David Upton, University of North Carolina at Greensboro  Discussant: Harald Amberger, Vienna University of Economics and Business</p> <p><b>Do tax benefits foster or mitigate financial reporting bias?</b>  Presenter: Harald Jansen, University of Jena  Co-Authors: Maximilian Fleischer, University of Jena  Thi Kieu Noack, University of Jena  Discussant: Alissa Brühne, LMU Munich</p> <p><b>Arbitrage and Non-linear Taxes</b>  Presenter: Andreas Löffler, Free University Berlin  Co-Author: Marcus Becker, Free University Berlin  Discussant: Benjamin Osswald, Vienna University of Economics and Business &amp; University of Wisconsin - Madison</p>
4.15 pm - 6.15 pm	<p style="text-align: center;">Session 6b (Room: K3)  <b>Taxation in the Digital Economy, Start-ups and Tax Measures</b>  Chair: Nils Linnemann, University of Münster</p> <p><b>Corporate Income and Consumption Tax Planning in the Digital Age - Evidence from European Service Firms</b>  Presenter: Marcel Olbert, University of Mannheim  Co-Author: Ann-Catherin Werner, University of Mannheim  Discussant: Milda Tylaite, Stockholm School of Economics</p> <p><b>Capital Gains Taxation and Funding for Start-Ups</b>  Presenter: Maximilian Todtenhaupt, University of Mannheim &amp; ZEW  Co-Author: Alexander Edwards, University of Toronto  Discussant: David Samuel, Vienna University of Economics and Business</p> <p><b>Corporate Tax Dodging: How to Measure Tax-Rate and Tax-Base Avoidance – Evidence from U.S. Domestic and U.S. Multinational Firms</b>  Presenter: Arthur Stenzel, University of St. Gallen  Co-Authors: Niklas Lampenius, University Hohenheim  Discussant: Cheng Zeng, University of Manchester</p>

7.00 pm	Semi-final / Dinner at Aposto, Alter Steinweg 21, 48143 Münster Meetingpoint: H4 Hotel, Stubengasse 33, 48143 Münster
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**Guided City Tour on Sunday, July 8<sup>th</sup> 2018: 2.00 – 4.00 p.m.**

We walk through the historic downtown district. On our way we will visit the the cathedral and the historic town hall where a famous peace treaty was signed in 1648. The tour starts at the lobby of the H4 Hotel. Please register with Anna-Lena Hernandez ([anna-lena.hernandez@wiwi.uni-muenster.de](mailto:anna-lena.hernandez@wiwi.uni-muenster.de)). The tour is free of charge.

**Time Allocation for Conference Presentations:**

Presentation: 20 minutes

Discussant: 10 minutes

Q&A: 10 minutes

**Congress Venue:**

Westfälische Wilhelms-Universität Münster  
JurGrad gGmbH  
Kettlerscher Hof  
Königstraße 51-53  
48143 Münster

**Hotels:**

H4 Hotel Münster\*\*\*\*

Stubengasse 33

48143 Münster

<https://www.h-hotels.com/de/h4/hotels/h4-hotel-muenster>

Stadthotel Münster\*\*\*

Aegidiistraße 21

48143 Münster

<https://www.stadthotel-muenster.de/>

agora: am Aasee\*\*\*

Bismarckallee 5

48151 Münster

[www.agora-muenster.de](http://www.agora-muenster.de)

IBIS Münster City Hotel\*\*

Engelstraße 53

48143 Muenster

<https://www.accorhotels.com/de/hotel-2206-ibis-muenster-city/index.shtml>