

**9th EIASM Conference on Current Research in Taxation**

July 8 - 9, 2019, Barcelona, Spain

**Keynote Speakers**Shane Heitzman, University of Southern California  
Ed Maydew, University of North Carolina at Chapel Hill

**Chairpersons**Petya Platikanova, ESADE Business School  
Christoph Watrin, University of Münster

**Scientific Committee**Jeri Seidman, University of Virginia  
Jaron H. Wilde, University of Iowa

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| **Monday, July 8, 2019** | |
| Congress Venue:  ESADEFORUM, ESADE Business School, Av. Pedralbes, 60-62, 08034 Barcelona | |
| 09.00 am - 09.15 am | **Welcome Address** (Room: Amfiteatre)  Christoph Watrin  Petya Platikanova |
| 09.15 am – 10.30 am | Keynote Speech:  **Reacting to tax policy: evidence from negotiations**  Shane Heitzman |
| 10.30 am -  10.45 am | Coffee Break |
| 10.45 am -  12.45 pm | Session 1 (Room: Amfiteatre)  **Tax Reform**  Chair: Petya Platikanova  **Title Paper: Reaction Time: The impact of fiscal-year end date on firms’ responses to changes in tax law**  Presenter: Christi A. Gleason  Co-Authors: Jon C. Medrano. Jaron H. Wilde  Discussant: Sonja Rego  **Title Paper: IPO Pricing Under Uncertainty: Evidence from U.S. Tax Reform**  Presenter: Alexander Edwards  Co-Author: Michelle Hutchens  Discussant: Jeffrey L. Hoopes  **Title Paper: Making *Only* America Great? Non-U.S. Market Reactions to U.S. Tax Reform**  Presenter: Fabio B. Gaertner  Co-Authors: Jeffrey L. Hoopes, Braden M. Williams  Discussant: Travis Chow |
| 12.45 pm – 2.00 pm | Lunch Break |
| 2.00 pm – 4.00 pm | Session 2 (Room: Amfiteatre)  **Tax Avoidance: Theory**  Chair: Sascha J. Kieback  **Title Paper: Tax Avoidance, Uncertainty, and Firm Risk**  Presenter: Sonja O. Rego  Co-Authors: Michelle Hutchens, Brian Williams  Discussant: Stephen Campbell  **Title Paper: The Tax Avoidance (Tax Planning) Continuum: Theory and Applications**  Presenter: Mark Penno  Discussant: Marcel Olbert  **Title Paper: A Theory of Tax Incentives**  Presenter: Alex Raskolnikov  Co-Author: Giuseppe Dari-Mattiacci  Discussant: Maximilian Todtenhaupt |
| 4.00 pm - 4.30 pm | Coffee Break |
| 4.30 pm - 6.30 pm | Session 3a (Room: Amfiteatre)  **Tax Information and Disclosure**  Chair: Adrian Kubata  **Title Paper: The Long Arm of the U.S. Tax Law: Participation Rates and Costs related to Information Sharing**  Presenter: Jacob Thornock  Co-Author: Andrew Belnap, Braden Williams  Discussant: Alex Edwards  **Title Paper: Real Effects of Public Country-by-Country Reporting and the Firm Structure of**  **European Banks**  Presenter: Raffael Speitmann  Co-Author: Eva Eberhartinger, Caren Sureth-Sloane  Discussant: Johannes Voget  **Title Paper: Cross-Cultural Evidence on Tax Disclosures in CSR Reports – A Textual Analysis**  **Approach**  Presenter: Rebekah D. Moore  Co-Authors: Inga Hardeck, Kerry K. Inger, Johannes Schneider  Discussant: Fabian Schmal |
| 4.30 pm - 6.30 pm | Session 3b (Room: Platea 2)  **Tax Planning and Compliance I**  Chair: Alexander Brune  **Title Paper: The Impact of IP Box Regimes on the M&A Market**  Presenter: Sebastien Bradley  Co-Authors: Leslie Robinson, Martin Ruf  Discussant: Ann-Catherine Werner  **Title Paper: The Effects of Immigration on Labour Tax Avoidance:**  **An empirical Spatial Analysis**  Presenter: Diego Ravenda  Co-Authors: Maika M. Valencia-Silva, Josep M. Argiles-Bosch, Josep García-Blandón  Discussant: Alessandro Gabrielli  **Title Paper: The cooperative approach to corporate tax compliance:**  **An empirical assessment**  Presenter: Maarten A. Siglé  Co-Authors: Sjoerd Goslinga, Roland F. Speklé, Lisette E. C. J. M. van der Hel  Discussant: Loretta Bond |
| 8.30 pm | **Dinner at Cafè de la Pedrera**, Passseig de Gràcia, 92, 08008 Barcelona.  Th dinner is included in the conference fee. Please organize your own transportation. The restaurant is about 4 km from the hotel. You might want to visit the famous Casa Lleò Morera (<https://en.wikipedia.org/wiki/Casa_Lleó_Morera>) which is in walking distance from the restaurant (Passeig de Gràcia 35) before dinner. |

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| **Tuesday, July 9, 2019** | |
| Congress Venue:   ESADEFORUM, ESADE Business School, Av. Pedralbes, 60-62, 08034 Barcelona | |
| 9.00 am -  10.15 am | Keynote Speech (Room: Amfiteatre)  **Tax research: where do we go from here?**  Ed Maydew |
| 10.15 am -  10.45 am | Coffee Break |
| 10.45 am -  12.45 pm | Session 4 (Room: Amfiteatre)  **Real Effects of Tax Planning**  Chair: Alex Edwards  **Title Paper: Real Effects of IRS Audits: Evidence from Randomly Assigned Enforcement**  Presenter: Jeffrey L. Hoopes  Co-Authors: Andrew Balnap, Edward L. Maydew, Alex Turk  Discussant: Zackery D. Fox  **Title Paper: Do Corporate Taxes Affect Executive Compensation?**  Presenter: Tobias Bornemann  Co-Authors: Martin Jacob, Mariana Sailer  Discussant: Fabio Gaertner  **Title Paper: The Impact of Online Sales Taxes for State and Local Economies**  Presenter: Brian S. Wenzel  Discussant: Miles Ronney |
| 12.45 pm -  2.00 pm | Lunch Break |
| 2.00 pm-  4.00 pm | Session 5 (Room: Amfiteatre)  **Financial Reporting**  Chair: Eva Eberhartinger  **Title Paper: The Financial Reporting Effects of Tax-Deductible Goodwill Impairments**  Presenter: Miles Romney  Co-Authors: Sarah Khalil, Steven Utke  Discussant: Mary Cowx  **Title Paper: Double Trouble: An analysis of IRS attention and financial reporting**  Presenter: Zackery D. Fox  Co-Authors: Ryan Wilson  Discussant: Jack Thornock  **Title Paper: Taxes and Cash Flow Volatility**  Presenter: Stephen Campbell  Co-Authors: Terry Shevlin  Discussant: Brian S. Wenzel |
| 4.00 pm -  4.05 pm | **Farewell Address**  (Room: Amfiteatre)  Christoph Watrin, University of Münster |
| 4.05 pm -  4.30 pm | Coffee Break |
| 4.30 pm -  6.30 pm | Session 6a (Room: Amfiteatre)  **Determinants and Consequences of Tax Planning**  Chair: Katharina Schulte Sasse  **Title Paper: Tax effects on the trading behavior of private investors: evidence from**  **individual portfolio data**  Presenter: Johannes Voget  Co-Authors: Florian Buhlmann, Philipp Doerrenberg, Benjamin Loos  Discussant: Sebastien Bradley  **Title Paper: Taxation and the External Wealth of Nations: Evidence from Bilateral Portfolio Holdings**  Presenter: Maximilian Todtenhaupt  Co-Authors: Harry Huizinga, Johannes Voget, Wolf Wagner  Discussant: Tobias Bornemann  **Title Paper: What shapes corporate tax policy?**  Presenter: Alissa I. Brühne  Co-Authors: Martin Jacob, Harm H. Schütt  Discussant: Mark Penno |
| 4.30 pm -  5.50 pm | Session 6b (Room: Platea 2)  **Tax Planning and Compliance II**  Chair: Nils Linnemann  **Title Paper: Loss or Lost? Channels and Economic Consequences of Internal Capital Markets**  Presenter: Marcel Olbert  Discussant: Jon Kerr  **Title Paper: The general anti-avoidance rule**  Presenter: Mary Cowx  Co-Authors: Jon N. Kerr  Discussant: Dominik Davatolhagh |
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| **Time Allocation for Conference Presentations:**  Presentation: 20 minutes  Discussant: 10 minutes  Q&A: 10 minutes | | |
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**Hotels:**

AC Victoria Suites   
Beltrán I Rózpide, 7 – 9  
08034 Barcelona  
[www.hotelacvictoriasuites.es](http://www.hotelacvictoriasuites.es)

Upper Diagonal   
Passeig Manuel Girona, 7-21  
08034 Barcelona  
[www.hotel-upperdiagonal.com](http://www.hotel-upperdiagonal.com)

Sansi Pedralbes   
Av. Pearson, 1-3  
08034 Barcelona  
[www.sansihotels.com](http://www.sansihotels.com)

**Sightseeing Tour on Sunday, July 7th:**

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| 11.00 am | Meeting point: Metro station Jaume I, at Plaça de l’Àngel (see map:<https://www.tmb.cat/es/barcelona/metro/-/lineametro/estacion/423>) |
|  | Walking tour through:   * Gothic quarter: Plaça Sant Jaume, Cathedral, Plaça del Rei, Plaça Felip Neri * Born quarter: Born Promenade, Casa Llotja de Mar (former Stock market building), Santa Maria del Mar Church |
| 1.00 pm | End. Final stop: Carrer Montacada (with several places to have some tapas) |

Please register with Markus Reich ([markus.reich@wiwi.uni-muenster.de](mailto:markus.reich@wiwi.uni-muenster.de)).