

**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 WatrinPetya 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. GleasonCo-Authors: Jon C. Medrano. Jaron H. WildeDiscussant: Sonja Rego**Title Paper: IPO Pricing Under Uncertainty: Evidence from U.S. Tax Reform**Presenter: Alexander EdwardsCo-Author: Michelle HutchensDiscussant: Jeffrey L. Hoopes**Title Paper: Making *Only* America Great? Non-U.S. Market Reactions to U.S. Tax Reform**Presenter: Fabio B. GaertnerCo-Authors: Jeffrey L. Hoopes, Braden M. WilliamsDiscussant: 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. RegoCo-Authors: Michelle Hutchens, Brian WilliamsDiscussant: Stephen Campbell**Title Paper: The Tax Avoidance (Tax Planning) Continuum: Theory and Applications**Presenter: Mark PennoDiscussant: Marcel Olbert**Title Paper: A Theory of Tax Incentives**Presenter: Alex RaskolnikovCo-Author: Giuseppe Dari-MattiacciDiscussant: 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 ThornockCo-Author: Andrew Belnap, Braden WilliamsDiscussant: Alex Edwards**Title Paper: Real Effects of Public Country-by-Country Reporting and the Firm Structure of** **European Banks**Presenter: Raffael SpeitmannCo-Author: Eva Eberhartinger, Caren Sureth-SloaneDiscussant: Johannes Voget**Title Paper: Cross-Cultural Evidence on Tax Disclosures in CSR Reports – A Textual Analysis** **Approach**Presenter: Rebekah D. MooreCo-Authors: Inga Hardeck, Kerry K. Inger, Johannes SchneiderDiscussant: 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 BradleyCo-Authors: Leslie Robinson, Martin RufDiscussant: Ann-Catherine Werner**Title Paper: The Effects of Immigration on Labour Tax Avoidance:**  **An empirical Spatial Analysis**Presenter: Diego RavendaCo-Authors: Maika M. Valencia-Silva, Josep M. Argiles-Bosch, Josep García-BlandónDiscussant: Alessandro Gabrielli**Title Paper: The cooperative approach to corporate tax compliance:**  **An empirical assessment**Presenter: Maarten A. SigléCo-Authors: Sjoerd Goslinga, Roland F. Speklé, Lisette E. C. J. M. van der HelDiscussant: 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](https://en.wikipedia.org/wiki/Casa_Lle%C3%B3_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. HoopesCo-Authors: Andrew Balnap, Edward L. Maydew, Alex TurkDiscussant: Zackery D. Fox**Title Paper: Do Corporate Taxes Affect Executive Compensation?**Presenter: Tobias BornemannCo-Authors: Martin Jacob, Mariana SailerDiscussant: Fabio Gaertner**Title Paper: The Impact of Online Sales Taxes for State and Local Economies**Presenter: Brian S. WenzelDiscussant: 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 RomneyCo-Authors: Sarah Khalil, Steven UtkeDiscussant: Mary Cowx**Title Paper: Double Trouble: An analysis of IRS attention and financial reporting**Presenter: Zackery D. FoxCo-Authors: Ryan WilsonDiscussant: Jack Thornock**Title Paper: Taxes and Cash Flow Volatility**Presenter: Stephen CampbellCo-Authors: Terry ShevlinDiscussant: 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 VogetCo-Authors: Florian Buhlmann, Philipp Doerrenberg, Benjamin LoosDiscussant: Sebastien Bradley**Title Paper: Taxation and the External Wealth of Nations: Evidence from Bilateral Portfolio Holdings**Presenter: Maximilian TodtenhauptCo-Authors: Harry Huizinga, Johannes Voget, Wolf WagnerDiscussant: Tobias Bornemann**Title Paper: What shapes corporate tax policy?**Presenter: Alissa I. BrühneCo-Authors: Martin Jacob, Harm H. SchüttDiscussant: 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 OlbertDiscussant: Jon Kerr**Title Paper: The general anti-avoidance rule**Presenter: Mary CowxCo-Authors: Jon N. KerrDiscussant: Dominik Davatolhagh |
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| **Time Allocation for Conference Presentations:**Presentation: 20 minutesDiscussant: 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).