



European Accounting Association
 35th Annual Congress
 9–11 May 2012, Ljubljana – Slovenia

Session	Date	Time	Room	Chair	ID	Author	Discussant	Paper Title
TX.PS. Session 01	10 th May 2012	11:00 - 12:30	P-005	Rainer Niemann	16780	Erich Pummerer		Taxes, Limited Liability And Leverage
					16352	Caren Sureth		Asymmetric Taxation Of Profits And Losses And Its Influence On Investment Timing: Paradoxical Effects Of Tax Increases
					15264	Grantley Taylor		Corporate Tax Avoidance: Evidence From Australia
TX.PS. Session 02	10 th May 2012	14:00 - 15:30	P-005	Tim Bauer	17068	Christian Steffens		Tax Management As A Driver Of Mergers & Acquisitions?
					16245	Andrea Gauper		Effects Of The Austrian Group Taxation On Domestic Holding Structures
					16308	Silke Rünger		The Influence Of Shareholder Taxation On Corporate Ownership - New Insights From A Panel Of European Listed Companies
TX.PS. Session 03	10 th May 2012	16:00 - 17:30	P-211	Andreas Oestreicher	17298	Sebastian Eichfelder		The Demand For Tax Preparation Services: Empirical Evidence From Germany
					16930	Amy Hageman		The Impact Of Bribery On Firm Tax Compliance In Transition Economies: Whom Do You Trust?



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					15834	Petya Platikanova		Do Tax-Avoiding Firms Strategically Manage Their Cash Holdings?
TX.PS. Session 04	11 th May 2012	09:00 - 10:30	P-211	Erlend Kvaal	17311	Andreas Oestreicher		Impact Of Taxation On Company Decisions Under Separate Accounting And Formula Apportionment
					15323	Igor Goncharov		Accrual Accounting And Tax Revenues
					15780	Fabian Meißner		Incentive Effects Of Corporate Taxes In Capital Budgeting With Agency Conflicts And Real Options