
Collected Papers

TAXATION

PSD - Parallel Sessions with Discussants	196
PS - Parallel Sessions	197
RF - Research Forum Sessions	202

In each category, sessions are presented by time slot.

SESSION: **TX-PSD** DAY AND TIME: **THURSDAY 22 MAY • 09:00-10:30**

TXPSD01

Chair: *RAQUEL ALEXANDER*

House: *Olümpia*

Room: **Gamma**

Do Tax Information Exchange Agreements Affect The Extent And Riskiness Of Multinational Firms' Tax Avoidance?

Discussant: *Petya Platikanova*

Author: *GERRIT LIETZ,
UNIVERSITY OF MUENSTER*

EA = Empirical Archival

Co-authors: *Tim Wagener, University of Münster*

The Relevance Of Complex Group Structures For Income Shifting And Investors' Valuation Of Tax Avoidance

Discussant: *Eva Eberhartinger*

Author: *TIM WAGENER,
UNIVERSITY OF MUENSTER*

EA = Empirical Archival

Co-authors: *Christoph Watrin, University of Münster*

SESSION: **TX-PS** DAY AND TIME: **WEDNESDAY 21 MAY • 14:30-16:00**

TXPS01

Chair: *JANIE WHITEAKER-POE*

House: *EBS*

Room: **312**

Corporate Financial Policy And Investor Taxation In Central And Eastern Europe

Author: *SILKE RÜNGER,
GRAZ KARL-FRANZENS UNIVERSITY*

EA = Empirical Archival

Co-authors: *Magdalena Haring, Graz Karl-Franzens University, Department Of Accounting And Taxation
Rainer Niemann, Graz Karl-Franzens University, Department Of Accounting And Taxation*

Cross-Country Evidence On The Relation Between Capital Gains Taxes, Risk, And Expected Returns

Author: *LUZI HAIL,
UNIVERSITY OF PENNSYLVANIA*

EA = Empirical Archival

Co-authors: *Stephanie Sikes, University of Pennsylvania
Clare Wang, Northwestern University*

Corporate Tax Avoidance, Institutional Investor And The Cost Of Equity Capital: Evidence From Korea

Author: *HONGMIN CHUN,
CHUNGBUK NATIONAL UNIVERSITY*

EA = Empirical Archival

Co-authors: *Yongkeun Yoo, Korea University
Iljoo Kang, Korea University*

SESSION: **TX-PS** DAY AND TIME: **WEDNESDAY 21 MAY • 16:30-18:00**

TXPS02

Chair: *MATTHIAS PETUTSCHNIG*

House: *EBS*

Room: **312**

Tax Avoidance And Pyramidal Layers: Evidence From Taiwan

Author: *SOPHIA H.T. LIU,
NATIONAL TAIWAN UNIVERSITY*

EA = Empirical Archival

Co-authors: *Audrey W.H. Hsu, National Taiwan University*

Profit Shifting And Tax Response Of Multinational Banks

Author: *JULIA ANNA MERZ,
UNIVERSITY OF COLOGNE*

EA = Empirical Archival

Co-authors: *Michael Overesch, University of Cologne*

How Does Aggressive Tax Planning Of Multinational Firms Affect Accounting-Based Etrs?

Author: *TANJA HERBERT,
UNIVERSITY OF COLOGNE*

EA = Empirical Archival

Co-authors: *Michael Overesch, University of Cologne*

SESSION: **TX-PS** DAY AND TIME: **THURSDAY 22 MAY • 09:00-10:30**

TXPS03

Chair: *ERICH PUMMERER*

House: *EBS*

Room: **312**

Tax Compliance And Perceived Professional Proficiency Of Tax Auditors: The Case Of Slovenia

Author: *LIDIJA HAUPTMAN,
UNIVERSITY OF MARIBOR*

SU = Survey

Co-authors: *Romana Korez-Vide, University of Maribor, Economics and Business Faculty
Mirjana Horvat, University of Maribor, Economics and Business Faculty*

Tax Avoidance Revisited - Exploration Of The Influence Of Contextual Factors For German Multinational Firms

Author: *ANNA FELLER,
MUNICH LUDWIG-MAXIMILIANS UNIVERSITY*

CF = Case / Field Study

Co-authors: *Deborah Schanz, MUNICH LUDWIG-MAXIMILIANS UNIVERSITY*

SESSION: **TX-PS** DAY AND TIME: **THURSDAY 22 MAY • 11:00-12:30**

TXPS04

Chair: *MARKUS DILLER*

House: *EBS*

Room: **312**

How Disclosure Of Income Taxes Influences Firm Value: A Cross Country Comparison Of Ifrs Adopters

Author: *VICTOR BARROS, ISEG - LISBON SCHOOL OF ECONOMICS AND MANAGEMENT,
UNIVERSITY OF LISBON*

EA = Empirical Archival

Co-authors: *João C. Neves, ISEG - Lisbon School of Economics and Management, University of Lisbon*

Do Corporate Tax Cuts Increase Investments?

Author: *LAURA BRANDSTETTER,
FREE UNIVERSITY OF BERLIN*

EA = Empirical Archival

Co-authors: *Martin Jacob, WHU - Otto Beisheim School of Management*

The Relevance Of Tax Information In Oci

Author: *EVA EBERHARTINGER,
VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS*

EX = Experimental

Co-authors: *Soojin Lee, Vienna University of Economics and Business*

SESSION: **TX-PS** DAY AND TIME: **THURSDAY 22 MAY • 14:30-16:00**

TXPS05

Chair: *PETYA PLATIKANOVA*

House: *EBS*

Room: **312**

Towards An Optimal Level Of Tax Avoidance

Author: *THOMAS OMER,
UNIVERSITY OF NEBRASKA-LINCOLN*

EA = Empirical Archival

Co-authors: *Kirsten Cook, Texas Tech University
William Moser, Miami University Ohio*

Firm Valuation And The Uncertainty Of Future Tax Avoidance

Author: *MARTIN JACOB,
WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT*

EA = Empirical Archival

Co-authors: *Harm Schütt, WHU - Otto Beisheim School of Management*

SESSION: **TX-PS** DAY AND TIME: **THURSDAY 22 MAY • 16:30-18:00**

TXPS06

Chair: *DIRK KIESEWETTER*

House: *EBS*

Room: **312**

Real Tax Effects And Tax Perception Effects In Decisions On Asset Allocation

Author: *KRISTINA HEMMERICH,
UNIVERSITY OF WUERZBURG*

EX = Experimental

Co-authors: *Martin Fochmann, University of Hannover*

Estimating Tax-Loss Carryforwards

Author: *MARTINA RECHBAUER,
GRAZ KARL-FRANZENS UNIVERSITY*

EA = Empirical Archival

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SESSION: **TX-PS** DAY AND TIME: **FRIDAY 23 MAY • 09:00-10:30**

TXPS07

Chair: *CAREN SURETH*

House: *EBS*

Room: **312**

The Impact Of Taxation On International Assignment Decisions - A Principal-Agent Approach

Author: *JAN THOMAS MARTINI,
UNIVERSITY OF BIELEFELD*

AM = Analytical / Modelling

Co-authors: *Rainer Niemann, Graz Karl-Franzens University*

The Economics Of Corporate Tax Evasion

Author: *MARTIN BAUMANN,
LEIPZIG UNIVERSITY*

AM = Analytical / Modelling

Co-authors: *Sebastian Knödler, University of Augsburg
Michael Krapp, University of Augsburg
Carmen Bachmann, Leipzig University*

Book-Tax Conformity And Compensation Contracts

Author: *YUTARO MURAKAMI,
KEIO UNIVERSITY*

AM = Analytical / Modelling

Co-authors: *Yasuhiro Ohta, Keio University*

SESSION: **TX-PS** DAY AND TIME: **FRIDAY 23 MAY • 11:00-12:30**

TXPS08

Chair: *KATHLEEN ANDRIES*

House: *EBS*

Room: **312**

Interactive Effects Between Tax Havens, The Location Of Operations Of German Listed Companies And The Oecd List – Evidence From Panel Data, Content And Document Analysis

Author: *MAXIMILIAN KITTL,
UNIVERSITY OF PASSAU*

EA = Empirical Archival

Co-authors: *Markus Grottko, University of Passau*

What Happens When Tax Havens Are Shut Down? An Analysis Of Accounting Decisions And Location Decisions

Author: *CHRISTOPH WATRIN,
MUNSTER UNIVERSITY*

EA = Empirical Archival

Co-authors: *Martin Thomsen, University of Münster, Institute of Accounting and Taxation
Robert Ullmann, University of Münster, Institute of Accounting and Taxation*

Nothing To See Here: International Tax Risk Measures Undermined By Tax Haven Opacity

Author: *JANIE WHITEAKER-POE,
BAYLOR UNIVERSITY*

EA = Empirical Archival

Co-authors: *Raquel Alexander, Washington and Lee University
Jeffrey Gramlich, University of Southern Maine*

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SESSION: **TX-PS** DAY AND TIME: **FRIDAY 23 MAY • 14:30-16:00**

TXPS09

Chair: *SASKIA KOHLHASE*

House: *EBS*

Room: **312**

Influence Of Financial Reporting Incentives On The Use Of The Tax Expense As An Earnings Management Tool In Private Firms

Author: *KATHLEEN ANDRIES,
KU LEUVEN*

EA = Empirical Archival

Co-authors: *Martine Cools, KU Leuven
Alexandra Van Den Abbeele, KU Leuven
Steve Van Uytbergen, KU Leuven*

Tax Aggressiveness And Real Earnings Management: Same But Different

Author: *ROSS WILLIAM MCCLURE,
UNIVERSITY OF TECHNOLOGY SYDNEY*

EA = Empirical Archival

Co-authors: *Roman Lanis, University of Technology, Sydney
Peter Wells, University of Technology, Sydney
Grant Richardson, University of Adelaide*

Financial And Tax Reporting Alignment, Credit Sales, And Earnings Management

Author: *DENNIS SUNDVIK,
HANKEN SCHOOL OF ECONOMICS*

EA = Empirical Archival

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SESSION: TX-RF DAY AND TIME: WEDNESDAY 21 MAY • 16:30-18:00

TXRF01

Chair: EVA EBERHARTINGER

House: EBS

Room: 109

Utility-Based Investment Neutral Tax Systems For Decisions Of Tax Payers With Heterogeneous Risk Attitudes

Author: MARKUS GROTKE,
UNIVERSITY OF PASSAU

AM = Analytical / Modelling

Co-authors: Markus Diller, University of Passau
Josef Schosser

The International Financial Reporting Standards Allow Companies Free Play To Determine The Effective Tax Rate

Author: JOOP WITJES,
LEIDEN UNIVERSITY

EA = Empirical Archival

Co-authors: Dick Van Offeren, Leiden University
Tim Verdoes, Leiden University
René Orij, Leiden University

Tax Avoidance And Social Control

Author: MARKUS DILLER,
UNIVERSITY OF PASSAU

AM = Analytical / Modelling

Co-authors: Johannes Lorenz, University of Passau

Tax Aggressiveness Of Taxpayers With Heterogenous Income And Uncertainty About Taxable Income

Author: JOHANNES LORENZ,
UNIVERSITY OF PASSAU

AM = Analytical / Modelling

Co-authors: Markus Diller, University of Passau

Can The Ifrs Tax Base Be A Comparative Advantage Of A Small Open Economy? A Case From The Czech Republic

Author: DAVID PROCHAZKA,
UNIVERSITY OF ECONOMICS IN PRAGUE

IC = Interdisciplinary / Critical

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SESSION: TX-RF DAY AND TIME: THURSDAY 22 MAY • 09:00-10:30

TXRF02

Chair: CAREN SURETH

House: EBS

Room: 109

Ccctb – The Employment Factor Game

Author: MATTHIAS PETUTSCHNIG,
VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

AM = Analytical / Modelling

Co-authors: Eva Eberhartinger, Vienna University of Economics and Business

Did The Economic Impact Of Ccctb Affect The Voting Behaviour Of Meps?

Author: ISABELLE VERLEYEN,
UNIVERSITY COLLEGE GHENT

EA = Empirical Archival

Co-authors: Annelies Roggeman, University College Ghent
Philippe Van Cauwenberge, Ghent University
Carine Coppens, University College Ghent

Measuring Tax Attractiveness Across Countries

Author: ANDREAS DINKEL,
MUNICH LUDWIG-MAXIMILIANS UNIVERSITY

EA = Empirical Archival

Co-authors: Deborah Schanz, LMU - Institute for Taxation and Accounting
Sara Keller, WHU - Otto Beisheim School of Management

Is Legal Certainty For Taxpayers Desirable? A Taxpayers And Tax Authorities' View On Advance Tax Rulings

Author: PIA VOLLERT,
UNIVERSITY OF PADERBORN

AM = Analytical / Modelling

Co-authors: Markus Diller, University of Passau
Georg Schneider, University of Paderborn
Caren Sureth, University of Paderborn

Can Formula Apportionment Really Prevent Multinational Enterprises From Profit Shifting? – The Role Of Asset Valuation And Leases

Author: DIRK KIESEWETTER,
UNIVERSITY OF WUERZBURG

AM = Analytical / Modelling

Co-authors: Tobias Steigenberger, Wuerzburg University
Matthias Stier, Wuerzburg

SESSION: **TX-RF** DAY AND TIME: **THURSDAY 22 MAY • 11:00-12:30**

TXRF03

Chair: *RAQUEL ALEXANDER*

House: *EBS*

Room: **109**

Empirical Evidence For Tax-Loss Selling On The German Stock Market

Author: *CHRISTOPH ENGELHARD,
ILMENAU UNIVERSITY OF TECHNOLOGY*

EA = Empirical Archival

Co-authors: *Gernot Braehler, Ilmenau University of Technology*

Taxes And Audit Quality

Author: *ERICH PUMMERER,
INNSBRUCK UNIVERSITY*

AM = Analytical / Modelling

Co-authors: *Marcel Steller, INNSBRUCK UNIVERSITY*

Tools For Company Capitalization

Author: *PAOLO PIETRO BIANCONE,
UNIVERSITY OF TURIN*

CF = Case / Field Study

Repeated Tax-Losses And Accumulated Tax-Loss Carryforwards - The Role Of Tax-Book Differences

Author: *SASKIA KOHLHASE,
VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS*

EA = Empirical Archival

Does Uncertainty About The Weights On The Apportionment Factors Lower Groups' Expectations About The After-Tax Corporate Income?

Author: *REGINA ORTMANN,
VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS*

AM = Analytical / Modelling

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SESSION: TX-RF DAY AND TIME: THURSDAY 22 MAY • 14:30-16:00

TXRF04

Chair: SASKIA KOHLHASE

House: EBS

Room: 109

Could Tax Aspects Of Mergers Cause The Main Obstacles In Realization Of Cross-Border Merger In Europe?

Author: MARCELA ZAROVA,
UNIVERSITY OF ECONOMICS IN PRAGUE

EA = Empirical Archival

Co-authors: Jana Skálová, University of Economics, Prague

**Empirical Examination Of Market Reaction To Transfer Pricing Taxation Announcement
In Press -Japanese Perspective-**

Author: HIROSHI OHNUMA,
TOKYO UNIVERSITY OF SCIENCE

EA = Empirical Archival

Co-authors: Keikichi Kato, Hirosaki University

Tax Sells – How Do Jurisdictions Attract Firms And How Do Firms React To These Mispricings?

Author: MARTIN THOMSEN,
UNIVERSITY OF MUENSTER

EA = Empirical Archival

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