

Collected Papers



TAXATION

PSD – Parallel Sessions with Discussants

PS – Parallel Sessions

RF – Research Forum Sessions

In each category, sessions are presented by time slot.

Session TX-PSD . Day and Time: Thursday 30th April . 11.45-13.15

TXPSD01

Chair: Marco Papa

**Room: Shuna
Crowne Plaza**

Firm Tax Uncertainty, Cash Holdings, And The Timing Of Large Investment

Discussant: Heitzman Shane

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

Co-Author: Kelly Wentland, University of North Carolina – Chapel Hill
Scott A. Wentland, Longwood University

EA = Empirical Archival

Real Effects Of International Tax Planning: Evidence From Domestic Acquisitions.

Discussant: Stacie Laplante

Author: TRAVIS CHOW, SINGAPORE MANAGEMENT UNIVERSITY

Co-Author: Kenneth Klassen, University of Waterloo

EA = Empirical Archival

Session **TX-PS** . Day and Time: **Wednesday 29th April . 11.45-13.15**

TXPS05

Chair: Matthias Petutschnig

Room: Dochart 2

Changes In Corporate Effective Tax Rates Over The Past Twenty-Five Years

Author: EDWARD MAYDEW, UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL EA = Empirical Archival
Co-Author: Scott Dyreng, Duke University
Michelle Hanlon, MIT
Jake Thornock, University of Washington

The Effect Of Taxes On Corporate Financing Decisions – Evidence From The German Interest Barrier

Author: STEPHAN ALBERTERNST, UNIVERSITY OF PADERBORN EA = Empirical Archival
Co-Author: Caren Sureth, University of Paderborn

Corporate Tax Systems And Distribution Policy In The European Union

Author: CHRISTOPH SCHLAPP, MUNICH LUDWIG-MAXIMILIANS UNIVERSITY EA = Empirical Archival
Co-Author: Deborah Schanz, Munich Ludwig-Maximilians University

Session **TX-PS** . Day and Time: **Wednesday 29th April . 14.00-15.30**

TXPS06

Chair: Dirk Schindler

Room: Dochart 2

The Effect Of Communication Strategies In Encouraging Taxpayers' Compliance

Author: LINDA THORNE, YORK UNIVERSITY EX = Experimental
Co-Author: Jonathan Farrar, Ryerson University

Perceived Trust In Authorities, Norms And Tax Compliance In Slovenia: Empirical Evidence

Author: ŠEVIN GÜRARDA, GEDIZ UNIVERSITY EA = Empirical Archival
Co-Author: Lidija Hauptman, University of Maribor

Session **TX-PS** . Day and Time: **Wednesday 29th April . 15.45 – 17.15**

TXPS03

Chair: Kristina Hemmerich

Room: Dochart 2

Ceo Career Concerns And Corporate Tax Avoidance

Author: GERALD LOBO, UNIVERSITY OF HOUSTON EA = Empirical Archival
Co-Author: Amy Sun, University of Houston
Dana Zhang, University of Houston

The Effect Of Labour Income Taxation On Ceo Compensation

Author: JULIA SCHMIDER, TUEBINGEN UNIVERSITY EA = Empirical Archival
Co-Author: Martin Ruf, Tuebingen University

The Inclusion Of General Counsel In Top Management And Tax Avoidance

Author: JIMMY LEE, SINGAPORE MANAGEMENT UNIVERSITY EA = Empirical Archival

Co-Author: Beng Wee Goh, Singapore Management University

Session TX-PS . Day and Time: Thursday 30th April . 08.30 – 10.00

TXPS04

Chair: Dirk Kieseewetter

Room: Dochart 2

Political Connections, Tax Avoidance And Institutional Monitoring: Evidence From Malaysia

Author: FERDINAND GUL, MONASH UNIVERSITY MALAYSIA

EA = Empirical Archival

Co-Author: Chwee Ming Tee, Monash University Malaysia
Abdul Majid, Monash University Malaysia
Jeyapalan Kasipillai, Monash University Malaysia

Government Ownership And Corporate Tax Avoidance: Evidence From A Western Economic Context

Author: ELISABETTA MAFROLLA, UNIVERSITY OF FOGGIA

EA = Empirical Archival

Co-Author: Eugenio D'Amico, Roma Tre

What Do Politicians Think Of The Common Consolidated Corporate Tax Base? A Belgian Case Study.

Author: ANNELIES ROGGEMAN, UNIVERSITY COLLEGE GHENT

CF = Case / Field Study

Co-Author: Philippe Van Cauwenberge, Ghent University
Isabelle Verleyen, University College Ghent
Carine Coppens, University College Ghent

Session TX-PS . Day and Time: Thursday 30th April . 10.15 – 11.45

TXPS01

Chair: Cheng Zeng

Room: Dochart 2

Creditor Control Rights And Corporate Tax Avoidance

Author: INDER KHURANA, UNIVERSITY OF MISSOURI-COLUMBIA

EA = Empirical Archival

Co-Author: Wang Wei, University of Missouri Columbia

Evolutionary Dynamics Of Tax Complexity And Tax Evasion

Author: JOHANNES LORENZ, UNIVERSITY OF PASSAU

AM = Analytical / Modelling

A Little Less Waiting, A Little More Action? Inheritance Tax Planning Under Uncertainty

Author: MAXIMILIAN KITTL, UNIVERSITY OF PASSAU

AM = Analytical / Modelling

Co-Author: Markus Diller, University of Passau

Session TX-PS . Day and Time: Thursday 30th April . 11.45 – 13.15

TXPS02

Chair: Martin Fochmann

Room: Dochart 2

Dodging Repatriation Tax - Evidence From The M&a Market

Author: MARYJANE RABIER, MCGILL UNIVERSITY

EA = Empirical Archival

Co-Author: Xiumin Martin, Washington University
Emanuel Zur, University of Maryland

Aggressive International Tax Avoidance And Public Disclosure Of Foreign Subsidiaries

Author: PIA OLLIGS, UNIVERSITY OF COLOGNE

EA = Empirical Archival

Co-Author: Tanja Herbert, University of Cologne
Michael Overesch, University of Cologne

Tunneling And Tax Avoidance

Author: JIWEI WANG, SINGAPORE MANAGEMENT UNIVERSITY

EA = Empirical Archival

Co-Author: Hang Liu, Dongbei University of Finance and Economics
Kangtao Ye, Renmin University of China

Session TX-PS . Day and Time: Thursday 30th April . 14.00 – 15.30

TXPS07

Chair: Nadja Wolf

Room: Dochart 2

Tax Preference Heterogeneity And Capital Structures

Author: MICHAEL BABEL, FREIE UNIVERSITÄT BERLIN

EA = Empirical Archival

Co-Author: Paul Pronobis, Freie Universität Berlin

Shareholder Wealth Effects Of Anticipated Tax Aggressiveness Transfers

Author: YANJU LIU, SINGAPORE MANAGEMENT UNIVERSITY

EA = Empirical Archival

Co-Author: Travis Chow, Singapore Management University
Ken Klassen, University of Waterloo

Determinants And Economic Consequences Of Firm Participation At Policy-Related Congressional Hearings

Author: VISHAL BALORIA, BOSTON COLLEGE /

EA = Empirical Archival

THE WALLACE E. CAROLL SCHOOL OF MANAGEMENT

Session TX-PS . Day and Time: Thursday 30th April . 15.30 – 17.00

TXPS08

Chair: Cristina Abad

Room: Dochart 2

Discretionary Cost Classification And The R&d Tax Credit

Author: STACIE LAPLANTE, UNIVERSITY OF WISCONSIN-MADISON

EA = Empirical Archival

Co-Author: Hollis A. Skaife, University of California – Davis
Laura A. Swenson, Georgia State University
Daniel D. Wangerin, Michigan State University

Income Shifting Under Losses

Author: DIRK SCHINDLER, NHH NORWEGIAN SCHOOL OF ECONOMICS

EA = Empirical Archival

Co-Author: Arnt Ove Hopland, Norwegian School of Economics
Petro Lisowsky, University of Illinois at Urbana-Champaign
Mohammed Mardan, ETH Zurich

Session **TX-RF** . Day and Time: **Wednesday 29th April . 10.15-11.45**

TXRF02

Chair: Mari Paananen

**Room: Shuna
Crowne Plaza**

Internal Indebtedness Of International Companies A Decade After Tax Reform – The Case Of Slovenia

Author: TATJANA JOVANOVIĆ, UNIVERSITY OF LIUBLIANA

EA = Empirical Archival

Does The Standard Deduction Influence Taxpayers' Behaviour Regarding Income-Related Deductions? – Evidence From Germany

Author: DANIELA KÜHNE, UNIVERISTY OF PASSAU

EA = Empirical Archival

Co-Author: Markus Diller, University of Passau

The Impact Of Tax Avoidance News On Corporate Tax Reporting

Author: SOOJIN LEE, VIENNA UNIVERSITY OF ECONOMICS
AND BUSINESS

EA = Empirical Archival

Big Data, Future Orientation And Taxes – How Tax Law Influences Personal Attitudes And Societal Values

Author: MATTHIAS PETUTSCHNIG, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

EA = Empirical Archival

The Epidemiology Of Tax Avoidance And Tax Evasion

Author: MARKUS DILLER, UNIVERSITY OF PASSAU

AM = Analytical/Modelling

Co-Author: Johannes Lorenz, University of Passau

Session **TX-RF** . Day and Time: **Thursday 30th April . 10.15-11.45**

TXRF01

Chair: Travis Chow

**Room: Shuna
Crowne Plaza**

Ccctb And Capm Parameters – A Simulation-Based Analysis Of Consolidation Effects

Author: MARCUS AGER, UNIVERTYSITY OF INNSBRUCK

AM = Analytical/Modelling

Co-Author: Erich Pummerer, University of Innsbruck

Do Transfer Pricing Rules Distort R&d Investment Decisions?

Author: TOBIAS BORNEMANN, VIENNA UNIVERSITY OF ECONOMICS & BUSINESS

AM = Analytical/Modelling

The Impact Of Thin-Capitalization And Earnings Stripping Rules In The Eu-15 On The Tax Shield

Author: CAROLIN SCHULER, LEIPZIG UNIVERSITY

AM = Analytical/Modelling

Co-Author: Carmen Bachmann, Leipzig University

Alexander Lahmann, HHL Graduate School of Management

Family Values & The Tax Expenditure Tipping Point: Canada As A Cautionary Tale

Author: MAUREEN DONNELLY, BROCK UNIVERSITY

IC = Interdisciplinary / Critical

Co-Author: Allister Young, Brock University

Executive Inside Debt And Corporate Tax Avoidance

Author: ANNA ALEXANDER, WHU – OTTO BEISHEIM SCHOOL OF MANAGEMENT

EA = Empirical Archival

Session **TX-RF** . Day and Time: **Thursday 30th April . 14.00-15.30**

TXRF03

Chair: Luc Paugam

**Room: Shuna
Crowne Plaza**

The Impact Of Tax Loss Carry-Forwards On Firms' Investment Behavior

Author: MARTINA RECHBAUER, GRAZ KARL-FRANZENS UNIVERSITY

EA = Empirical Archival

Foreign Ownership Effects Of Introducing A Cross-Border Group Taxation System - Empirical Evidence From Austria

Author: SILKE RÜNGER, GRAZ KARL-FRANZENS UNIVERSITY

EA = Empirical Archival

Tax-Induced Fiscal Year Extension And Earnings Management

Author: DENNIS SUNDBVIK, HANKEN SCHOOL OF ECONOMICS

EA = Empirical Archival

Do We Really Need Beps In Europe?

Author: MARTIN THOMSEN, MUENSTER UNIVERSITY

EA = Empirical Archival

Co-Author: Christopher Watrin, Institute of Accounting and Taxation

A Shift To The Taxation Based On Ifrs: Estimation Of Impact In The Czech Republic

Author: LIBOR VASEK, UNIVERSITY OF ECONOMICS IN PRAGUE

EA = Empirical Archival

Co-Author: David Prochazka, University of Economics in Prague

Session **TX-RF** . Day and Time: **Thursday 30th April . 15.30-17.00**

TXRF04

Chair: Antonio Parbonetti

**Room: Shuna
Crowne Plaza**

The Effects Of Rewards On Tax Compliance Decisions

Author: MARTIN FOCHMANN, HANNOVER UNIVERSITY

EX = Experimental

Co-Author: Eike Kroll

The Effect Of Cognitive Load In Investment Decisions

Author: KRISTINA HEMMERICH, WUERZBURG UNIVERSITY

EX = Experimental

Co-Author: Martin Fochmann, University of Hannover

Dirk Kiesewetter, Wuerzburg University

Mental Accounting In Tax Evasion Decisions – An Experiment On Underreporting And Overdeducting

Author: NADJA WOLF, HANNOVER UNIVERSITY

EX = Experimental

Martin Fochmann, Leibniz University Hannover

Indices Of Tax Complexity And Its Relation With Tax Noncompliance: Empirical Evidence From The Portuguese Tax Professionals

Author: ANA CLARA BORREGO, UNIVERSITY OF AVEIRO

SU = Survey

Co-Author: Cidália Lopes, Coimbra Business School

Carlos Ferreira, University of Aveiro

The Black Box Under Scrutiny – A Look Inside German Tax Departments

Author: STEFAN JOHANN HUBER, MUNICH LUDWIG-MAXIMILIANS UNIVERSITY

SU = Survey

Co-Author: Anna Feller, Ludwig-Maximilian-Universität München

Deborah Schanz, Ludwig-Maximilian-Universität München