

EUROPEAN ACCOUNTING ASSOCIATION
34th ANNUAL MEETING
19-22 APRIL 2011
Auditorium Parco della Musica & LUISS
University
Rome, ITALY

Session Nr	DATE	TIME	ROOM	Chair	ID	Author	Discussant	Paper title
TXPS01	21 April 2011	09.00- 10.30	406B	RAINER NIEMANN	11816	Grantley Taylor		International Corporate Tax Avoidance Practices: Evidence From Australian Firms
					12356	Christoph Watrin		Does Overvaluation Trigger Corporate Tax Avoidance? The Effect Of Exaggerated Investor Expectations On A Firm's Tax Policy
					13303	Kathleen Andries		Analysis Of The Implicit Taxes Related To Executive Tax Effects
TXPS02	21 April 2011	11.00- 12.30	406B	KEVIN HOLLAND	13333	Yasuhiro Ohta		Conformity Or Decoupling: A Comparative Analysis On Different Tax Regimes
					12871	Martin Jacob		The Effects of Introducing a Proportional Capital Gains Tax - Evidence from Sweden

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Session Nr	DATE	TIME	ROOM	Chair	ID	Author	Discussant	Paper title
					12089	Holger The?eling		The Influence Of Tax Regimes On Distribution Policy – Evidence From German Tax Reforms
TXPS03	22 April 2011	14.00-15.30	406B	PATRICK STEIN	12857	Kevin Holland		Tax Planning, Corporate Governance And Equity Value
					11632	Rainer Niemann		Limited Liability, Asymmetric Taxation, And Risk Taking – Why Partial Tax Neutralities Can Be Harmful –
					12747	Lin Mei Tan		Effect Of Tax Practitioners' Risk Perceptions On Advice Giving In Ambiguous Tax Situations
TXPS04	22 April 2011	16.00-17.30	404B	ROBERT RECK	12394	Andreas Görtzer		Thin Capitalization Rule Vs Interest Barrier

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					11963	Kerstin Lopatta		The Effective Tax Rate - An Empirical Analysis
					11729	Friedrich Sommer		Interest Barrier Rules As A Response To Highly Leveraged Transactions — Evidence From The German Business Tax Reform 2008
TXPS05	22 April 2011	16.00-17.30	406B	SHACKELFORD DOUGLAS	12083	Jennifer Blouin		Coordination Of Transfer Prices On Intra-Firm Trade
					13352	Christian Haesner		Ex-Dividend Day Stock Prices And Trading Behavior In Germany: The Case Of The 2001 Tax Reform
TXPSD01	21 April 2011	16.00-17.30	204	JENS MUELLER	13517	Martin Ruf	DOUGLAS SHACKELFORD	Trade Off Or Pecking Order - What Drives The Leverage In High Tax Countries Up?

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					13521	Oliver Trinchera	MARTIN JACOB	Taxes And Payout Policy In Europe