

4th Vienna Doctoral Consortium in Taxation

Eva Eberhartinger / Caren Sureth-Sloane

22 -23 November 2018

Thursday, 22nd November, 2018 - Room: D3.0.225

Time	Presenter	Paper Title	Discussant
9:00 9:15		Introductory round	
9:15 10:15	Aaron Hemmerich <i>Kiel U</i>	Hemmerich: The Effect of Royalty Restrictions on Cross-Border Licensing	Reinald Koch <i>KU Eichstätt-Ingolstadt</i>
10:15 11:15	Eva Matthaei <i>FU Berlin</i>	Kiesewetter/Matthaei: A problem shared is a problem halved? Risky Tax Avoidance Decisions and Intra-Group Responsibility	Martina Rechbauer <i>KFU Graz</i>
11:15		Coffee break	
11:30 12:30	Henning Giese <i>KU</i>	Gamm/Giese/Koch: Tax avoidance and the use of joint managers within multinational enterprises	Jacco Wielhouwer <i>VU Amsterdam</i>
12:30 13:30	Yijun Li <i>U Kansas</i>	Li/Ma: Does the Implementation of OECD Tax Standard Effectively Curb Aggressive Corporate Tax Avoidance? Evidence from U.S. Multinational Firms	Saskia Kohlase <i>Erasmus U Rotterdam</i>
13:30		Lunch break (on participants' charge)	
14:30 15:30	Claire Estebanez <i>U Graz</i>	Amberger/Estebanez/Rünger: Analysis of the Tax and Non-Tax Factor Trade-Offs Faced by Corporations Regarding Intermediate Company Location	Deborah Schanz <i>LMU München</i>
15:30 16:30	Susann Sturm <i>LMU</i>	Hoppe/Schanz/Sturm/Sureth-Sloane/Voget: The relation between tax complexity and foreign direct investments: evidence across countries	Martin Fochmann <i>U Cologne</i>
19:00	Dinner	Restaurant Leupold Schottengasse 7, 1010 Wien www.leupold.at	



DEPARTMENT OF FINANCE AC-
COUNTING AND STATISTICS

**Institut für Revisions-, Treuhand-
und Rechnungswesen**
Institute for Accounting and Auditing
**Abteilung für Betriebswirtschaftliche
Steuerlehre**
Taxmanagement Group

UNIV.PROF. DR. EVA EBERHARTINGER, LL.M
T +43-1-313 36-4600, F +43-1-313 36-731
Welthandelsplatz 1, Building D3, 1020 Vienna, Austria
steuerlehre@wu.ac.at, wu.ac.at/taxmanagement
DVR 0012343

Friday, 23rd November, 2018 - Room: D4.0.022

Time	Presenter	Paper Title	Discussant
8:30 9:30	Yuchen Wu <i>WU</i>	Genest/Wu: The Impact of Mandatory and Voluntary Tax Disclosure on Divergence of Opinion	Irene Burgers <i>U Groningen</i>
9:30 10:30	Mathias Dunker <i>U Cologne</i>	Dunker/Fochmann/Overesch: Tax Risk Disclosure in Annual Reports – Evidence from STOXX Europe 600 Firms	Jens Müller <i>U Paderborn</i>
10:30	Coffee break		
10:45 11:45	Vincent Compagnie <i>KU Leuven</i>	Compagnie/Orens: Drivers of Corporate Income Tax Installment Behavior	Jost Heckemeyer <i>Kiel U</i>
11:45 12:45	Malte Max <i>VU Amsterdam</i>	Max/Wielhouwer/Wiersma: Firm Investments in the Presence of Tax Loss Carryforwards	Dirk Kiesewetter <i>JMU Würzburg</i>
12:45	Lunch break (on participants' charge)		
13:45 14:45	Mariana Sailer <i>WU</i>	Bornemann/Sailer: Tax Deductibility Limit and Executive Compensation	Martine Cools <i>KU Leuven</i>
14:45 15:45	Fabian Failenschmid <i>U Paderborn</i>	Failenschmid/Müller: The Big Bang: What determines ETR Peaks and which economic consequences follow for the firm?	Silke Rüniger <i>KFU Graz</i>

Participation 50,- €

The entire Doctoral Research Seminar will be in English.

Presentation 15 min; Discussant 15 min; Open discussion 30 min

Venue:

WU Vienna University of Economics and Business
Welthandelsplatz 1
1020 Vienna
Austria

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Contact:

Nadia Genest
PhD Candidate
DIBT, Tax Management Group
Institute for Accounting and Auditing
WU Vienna University of Economics and Business
E-mail: nadia.genest@wu.ac.at
Telephone: + 43 1 31336 5559