

6th Vienna Doctoral Consortium in Taxation
Amberger / Bornemann / Eberhartinger /
Novotny-Farkas / Petutschnig / Sureth-Sloane
23 -24 October 2023

Preliminary Program as per 25 September 2023

Monday, 23rd October, 2023 - Room: EA.6.026

Time	Presenter	Paper Title	Discussant
9:00 9:15		Introductory round	
9:15 10:15	Kenny Dekoster <i>U Ghent</i>	Dekoster/Verleyen/Roggeman: CSR as a reputational risk management tool in the context of tax aggressiveness: a matter of timing and fit?	Jens Müller <i>U Paderborn</i>
10:15 11:15	Sebastian Hinder <i>U Paderborn</i>	Hinder/Müller/Voget: Press Coverage of Corporate Tax & Accounting Violations: (When) Does the Press Care?	Xixi Zhang <i>WU</i>
11:15		Break	
11:30 12:30	Stefanie Pendl <i>U Graz</i>	Pendl: Tax Uncertainty and the Demand for External Tax Services	Fernando Siahaan <i>WU</i>
12:30 13:30	Max Pflitsch <i>TUM</i>	Bulloch/Lynch/Pflitsch/Schroeder: Playing the Game? An Examination of Uncertain Tax Position Reserves around the Purchase of Auditor Provided Tax Services	Thomas Kourouxous <i>U Graz</i>
13:30		Lunch break (on participants' charge)	
14:30 15:30	Ruby Doeleman <i>WU</i>	Doeleman/Langenmayr/Schindler: Could Country-by-Country Reporting Increase Profit Shifting?	Rainer Niemann <i>U Graz</i>
15:30 16:30	Katharina Schmidt <i>U Mannheim</i>	Riedel/Schmidt/Voget/Wickel: The Effect of Transfer Pricing Documentation Requirements on Tax Compliance Costs and Administrative Costs	Marufa Akhter <i>WU</i>
19:00	Dinner	TBA	



Tuesday, 24th October, 2023 - Room: TC.3.05

Time	Presenter	Paper Title	Discussant
8:30 9:30	Alina Pfrang <i>U Mannheim</i>	Pfrang/Zental: The Impact of Environmental Taxes on Commercial Traffic and Its Environmental Consequences	Max Pflitsch <i>TUM</i>
9:30 10:30	Christian Renelt <i>WU</i>	Renelt: Opening the 'Black Box': How deeply is tax embedded in investment planning?	Isabelle Verleyen <i>U Ghent</i>
10.30	Coffee Break		
10:45 11:45	Nadine Koch <i>U Kiel</i>	Heckemeyer/Koch/Majewsky: Tax Reform in Troubled Times: Lessons from Investor Reactions to UK's Tinkering with Tax Rates	Silke Runger <i>U Graz</i>
11:45 12:45	Eko Arief Yogama <i>U Sheffield</i>	Yogama/Gray/Rablen: Nudging for Prompt Tax Penalty Payment: A Field Experiment on Tax Penalty Collection in Indonesia	Alina Pfrang <i>U Mannheim</i>
12:45	Lunch break (on participants' charge)		
13:45 14:45	Agus Hidayat <i>WU</i>	Hidayat/Petutschnig: Do Master File and Local File (BEPS Action 13) Deter Tax Avoidance? Experience of a Developing Economy	Jost Heckemeyer <i>U Kiel & ZEW Mannheim</i>
14:45 15:45	Annabell Boer <i>U Koln</i>	Boer/Overesch/Werthebach: Inclusion of Taxes in Sustainability Reports – Determinants of Firms' Reporting Behavior and Effects on Tax Avoidance	Tobias Bornemann <i>WU</i>

Participation 100,- €

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

Room:

23rd October: EA.6.026
24th October: TC.3.05

Contact:

Xixi Zhang
PhD Candidate
DIBT, Business Taxation Group
Institute for Accounting and Auditing
WU Vienna University of Economics and Business
E-mail: xixi.zhang@wu.ac.at
Telephone: + 43 1 31336 6356

Participation fees:

Participation fees of 100 Euros will be charged to cover catering and meals. An invoice will be sent by email after participants' registration.

Please find below the bank details:

Unicredit Bank Austria, IBAN: AT84 1200 0514 2859 1427, BIC: BKAUATWW, along with the textline: "20000170".