

Norwegian Centre for Taxation ▪ NHH
2nd Norwegian Tax Accounting Symposium
June 14, 2021, Online

Conference Program

EDT (New York) CEST (Bergen)

08:00 – 08:05	14:00 – 14:05	Welcome address Guttorm Schjelderup (Head of NoCeT), NHH Petro Lisowsky, Boston University
08:05 – 08:50	14:05 – 14:50	Tax deficits and the income shifting of U.S. multinationals <i>Scott Dyreng, Duke University (presenter)</i> Robert Hills, Pennsylvania State University Kevin Markle, Michigan State University <i>Discussant: Johannes Voget (University of Mannheim)</i>
08:50 – 09:35	14:50 – 15:35	Do third-party cross-border tax transparency requirements impact firm behavior? <i>Alexander Edwards, University of Toronto (presenter)</i> Michelle Hutchens, University of Illinois at Urbana-Champaign Anh Persson, University of Illinois at Urbana-Champaign <i>Discussant: Elisa Casi (NHH)</i>
09:35 – 09:50	15:35 – 15:50	Coffee break
09:50 – 10:30	15:50 – 16:30	Panel: Corporate profit shifting – is it really that much of a problem? Jennifer Blouin, University of Pennsylvania Martin Jacob, WHU Ed Maydew, University of North Carolina Torbjørn Pedersen, Skattetaten Peter Henriksen Ringstad, Tax Justice Network Norway <i>Moderation: Guttorm Schjelderup, NHH</i>
10:30 – 10:45	16:30 – 16:45	Coffee break
10:45 – 11:30	16:45 – 17:30	The effects of unchallenged tax positions on taxpayer behavior Matthew Holt, University of Dayton Michelle L. Nessa, Michigan State University <i>Erin Towery, University of Georgia (presenter)</i> <i>Discussant: Simone Traini (NHH)</i>
11:30 - 12:15	17:30 - 18:15	Tax boycotts Scott Asay, University of Iowa <i>Jeffrey Hoopes, University of North Carolina (presenter)</i> Jacob Thornock, Brigham Young University Jaron Wilde, University of Iowa <i>Discussant: Inga Hardeck (University of Regensburg)</i>
12:15	18:15	Concluding remarks Maximilian Todtenhaupt, NHH