

Norwegian Centre for Taxation

4th Norwegian Tax Accounting Symposium

November 4-5, 2024

Conference Program

Venue: Grand Hotel Terminus, Zander Kaaes gate 6, 5015 Bergen

Time allocation

Presentation: 20 minutes

Discussant: 15 minutes

Q&A: 25 minutes

Monday, November 4

08:30 – 09:15 Registration and coffee

09:15 – 09:30 **Welcome address: Guttorm Schjelderup, Head of NoCeT**

09:30 – 10:30 ***What Happens with a Zero Corporate Income Tax? Evidence from a Corporate Payout Tax System***

Harald Amberger (Vienna University of Economics and Business, presenter), David Samuel, Georg Winkler

Discussant: **Cristi Gleason (University of Iowa)**

Moderator: Maximilian Todtenhaupt (Leibniz University Hannover & NHH)

10:30 – 11:00 Coffee break

11:00 – 12:00 ***The Effect of Private Country-by-Country Reporting on Mergers and Acquisitions***

Farzana Afrin, Novia X. Chen, Sabrina Chi, Anh Persson (University of Illinois at Urbana-Champaign, presenter)

Discussant: **Marcel Olbert (London Business School)**

Moderator: Simone Traini (NHH)

12:00 – 13:00 Lunch at Hotel Terminus

13:00 – 14:00 ***Taxes and Politics***

Saskia Kohlhase (Rotterdam School of Management, presenter)

Discussant: **Jaron Wilde (University of Iowa)**

Moderator: Mohammed Mardan (NHH)

14:00 – 14:30 Coffee break and group photo

14:30 – 15:30 ***Tax Preparation Assistance and Social Benefit Take-up***

Andrew Belnap, Jeffrey Gramlich, Anthony Welsch (University of Chicago, presenter), Braden Williams

Discussant: **Nathan Goldman (North Carolina State University)**

Moderator: Julie Brun Bjørkheim (NHH)

15:30 – 16:00 Coffee break

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16:00 – 17:00 ***Carbon Leakage to Developing Countries***
Diego R. Känzig, Julian Marenz, **Marcel Olbert (London Business School, presenter)**

Discussant: **Giacomo Benini (NHH)**
Moderator: Barbara Stage (WHU)

17:00 – 17:30 Coffee break and closing of the 1st day

19:00 **Conference dinner at Allmuen (Valkendorfsгатen 1B, 5012 Bergen)**

Tuesday, November 5

09:00 – 10:00 ***Distinguishing Tax Avoider Types: An Unsupervised Machine Learning Approach***

Brian Williams, **Sonja Rego (Indiana University, presenter)**, Ryan Wilson

Discussant: **Evelina Gavrilova-Zoutman (NHH)**
Moderator: Arthur Stenzel (NHH)

10:00 – 10:30 Coffee break

10:30 – 11:30 ***Does Country-by-Country Reporting Make Multinational Firms Smarter?***
Michelle Nessa, **Ryan Wilson (University of Iowa, presenter)**, Amy Yang

Discussant: **Preetika Joshi (McGill University)**
Moderator: Evelina Gavrilova-Zoutman (NHH)

11:30 – 12:00 Coffee break

12:00 – 13:00 ***Macroeconomic Effects of Profit Shifting***
Jillian R. Adams, **Preetika Joshi (McGill University, presenter)**, Kevin Markle

Discussant: **Johannes Voget (University of Mannheim)**
Moderator: Maximilian Todtenhaupt (Leibniz University Hannover & NHH)

13:00 – 14:00 Farewell & lunch at Hotel Terminus