



November 12-13, 2018

Norwegian Center for Taxation and Deloitte Norge

Norwegian Tax Accounting Symposium 2018

Conference Program

Venue: Radisson Blue Royal Hotel Bryggen

Sunday, November 11

Arrival

14.30 – 16.30 Guided tour in Bergenhus (Haakon's Hall, Rosenkrantz Tower), the old castle in Bergen. Meeting point is the lobby of Hotel Havnekontoret at 14.20 o'clock)

Monday, November 12

08.45 – 09.00 *Registration and coffee*

09:00 – 09.15 Welcome address

Guttorm Schjelderup (Head of NoCeT)
Per Evers (Deloitte Norge)

Session 1: Evaluating Anti-BEPS Measures (Chair: Dirk Schindler)

09:15 – 10:00 Thin Capitalization Rules and Multinational Firm Capital Structure

Jennifer Blouin (Wharton – University of Pennsylvania), Harry Huizinga (Tilburg University), Luc Laeven (ECB), and Gaetan Nicodème (EU Commission)

10:00 – 10:30 *Coffee break*

10:30 – 11:15 Do US Firms Avoid More Taxes than their European Peers? On Firm Characteristics and Tax Legislation as Determinants of Tax Differentials

Michael Overesch (University of Cologne), Sabine Schenkelberg (University of Cologne), and Georg Wamser (University of Tübingen)

11.15 – 12.00 Transparency and Tax Evasion: Evidence from the Foreign Account Tax Compliance Act (FATCA)

Kevin Markle (University of Iowa), Lisa De Simone (Stanford University), and Rebecca Lester (Stanford University)

12:00 – 13:00 *Lunch break*



Session 2: Issues in Measuring Multinationals' Income Shifting (Chair: Cinthia Valle Ruiz)

- 13:00 – 13:45 On the Tradeoff between Local Tax Avoidance and Income Shifting in Multinational Corporations
Christof Beuselinck (IESEG – Catholic University of Lille) and Jochen Pierk (Erasmus University Rotterdam)
- 13.45 – 14.30 Theory and Implications of Flexibility in Income Shifting under Losses
Mohammed Mardan (NHH), Arnt Ove Hopland (NHH), Petro Lisowsky (Boston University), and Dirk Schindler (NHH)
- 14:30 – 15:00 *Coffee break*
- 15:00 – 16:30 Panel Discussion: Avenues for Future Research in Tax Accounting (Chair: Petro Lisowsky)
Panel members:
- Jennifer Blouin (Associate Editor at Journal of Accounting and Economics)
 - Per Evers (Deloitte Norge)
 - Martin Jacob (Associate Editor at European Accounting Review)
 - Kenneth Klassen (Editor at Contemporary Accounting Research)
- 16:30 – 17:00 *Coffee and Closing of the 1st day*
- 19:15 Meeting in the hotel lobby and walk to the restaurant
- 19:30 *Dinner: FG Restaurant, Finnegaarden 2A, 5003 Bergen*

Tuesday, November 13

- 08:55 *Welcome*
- 09:00 – 09:45 Session 3: Effects and Scope of Tax Havens (Chair: Robert Ullmann)
Name and Shame? Evidence from the European Union Tax Haven Blacklist
Aija Polakova (NHH)
- 09:45 – 10:15 *Coffee break*
- 10:15 – 11.00 Tax Haven Incorporation and Financial Reporting Transparency
Christina Lewellen (North Carolina State University)



- 11:00 – 11:45 Negotiated Tax Havens
Leslie Robinson (Tuck – Dartmouth College) and Kevin Markle (University of Iowa)
- 11:45 – 13:00 *Lunch break and group photo*
- Session 4: Tax Avoidance, Audit Services, and Small/Micro-Firms (Chair: Matthias Eckerle)
- 13:00 – 13:45 Audit and Tax Avoidance in Micro-Firms
Milda Tylaite (Stockholm School of Economics), Ting Dong (Stockholm School of Economics), and Ryan Wilson (University of Oregon)
- 13:45 – 14:30 What Turns the Taxman On? Tax Aggressiveness, Financial Statement Audits and Tax Return Adjustments in Small Private Companies
Hannu Ojala (University of Tampere), Juha Kinnunen (Aalto University), Lasse Niemi (Aalto University), Pontus Troberg (Hanken School of Economics), and Jill Colis (Brunel University London)
- 14:30 – 15:00 *Coffee break*
- Session 5: Tax Avoidance and Financial Statement Reporting (Chair: Jochen Pierk)
- 15:00 – 15:45 Corporate Taxes and Firms' Cost Behavior: The Role of Conforming Tax Planning
Jochen Hundsdorfer (Free University Berlin) and Martin Jacob (WHU Vallendar)
- 15:45 – 16:30 Managers' Use of Tax Settlements in Future Uncertain Tax Benefit Accruals
Kenneth J. Klassen (University of Waterloo) and Andrew M. Bauer (University of Waterloo)
- 16:30 – 17:00 *Coffee and Closing of the conference*
- 19:30 Meeting in the hotel lobby and walk to the restaurant
- 20:00 *Conference dinner: Spisekroken, Klosteret 2, 5005 Bergen*

Presentation modus/timing:

Session	Presentation (30/35 min) General Discussion (15/10 min)
Panel Discussion	Opening statements of panel members (5 min) General Discussion (70 min)