

# **American Taxation Association**

## **Schedule of Events**

### **AAA Annual Meeting**

**Washington, D.C. – August 6-9, 2006**

**Monday, August 7, 2006 — 2:00 pm-3:30 pm**

#### **Session Title: Implicit Taxes and Dividends**

Moderator: Sarah E Nutter, George Mason University

*Valuation of Income Trusts: An Exploration of Clienteles and Implicit Taxes*

Kenneth J Klassen, University of Waterloo; Devan Mescall, University of Waterloo;

Discussant: Anthony J. Cataldo, Oakland University

*Do Tax-Exempt Investors Mitigate the Dividend Tax Penalty?*

David A. Guenther, University of Oregon; Richard Sansing, Dartmouth College & Tilburg University;

Discussant: Charles R. Enis, The Pennsylvania State University

*Bilateral Implicit Taxes and Anti-Competitive Banking Regulation*

David G. Harris, Syracuse University; Emre Kilic, University of Houston;

Discussant: Rick Newmark, University of Northern Colorado

**Monday, August 7, 2006 — 3:00 pm-4:30 pm**

#### **ATA Research Forum Papers**

**Monday, August 7, 2006 — 4:00 pm-5:30 pm**

**Session Title: Taxes and Compensation**

Moderator: Diana Falsetta, University of Miami

*Book-Tax Difference and Earnings Management: Evidence from Executive Stock Options*

Mary Lea McAnally, Texas A&M University; Anup Srivastava, Texas A & M University; Connie D. Weaver, Texas A & M University;

Discussant: Mitch McGhee, California State University Stanislaus

*Stock Options, R&D, and the R&D Tax Credit*

Jennifer Brown, University of Texas at Austin; Linda K Krull, University of Texas at Austin;

Discussant: Julia M. Brennan, University of Massachusetts - Boston

*Executive Compensation from Modifications of Debt Issued to Complete “Transfers” of Nonqualified Stock Options*

Cheryl Metrejean, Georgia Southern University; Claire Nash, Christian Brothers University;

Discussant: Leslie Anne Robinson, Tuck School of Business

**Tuesday, August 8, 2006 — 10:15 am-11:45 am**

**Session Title: Corporate Taxation**

Moderator: Janet W Tillinger, Texas A&M University - Corpus Christi

*The impact of stock price pressure on the trade-off between corporate financial reporting costs and shareholder tax benefits*

Ming - Chin Chen, National Chengchi University; Lih - Wen Tsai, National Chengchi University;

Discussant: Kelly McKillop, University of Massachusetts, Amherst

*Method of payment in takeovers, shareholder wealth, taxation and acquiring firm board composition*

Martin Bugeja, University of Sydney; Raymond Da Silva Rosa, University of Western Australia;

Discussant: Janet Tillinger, Texas A&M University, Corpus Christi

*Information for Investors: Book-Tax Differences as an Indicator of Firm Risk*

Anne Leah Jones, University of Massachusetts - Boston; Tracy J. Noga, Bentley College;

Discussant: Robert Eger, Georgia State University

**Tuesday, August 8, 2006 — 2:00 pm-3:30 pm**

**Session Title: Taxes and Capital Structure**

Moderator: Jeffrey Gramlich, University of Southern Maine

*Effect of Personal Taxes on Managers' decision to sell Unrestricted Equity*

Li Jin, Harvard Business School; S. P. Kothari, Massachusetts Institute of Technology;

Discussant: William Paul Brown, Longwood University

*The Effect of Changes in the Value of the Tax Timing Option and Overall Market Conditions on the Market Response to Large and Small Stock Distributions*

Dean Crawford, State University of New York at Oswego; Diana R. Franz, University of Toledo; Gerald J Lobo, University of Houston;

Discussant: Steve Gill, University of Massachusetts

*Do Taxes Affect Public Utility Company Debt-Financing Decisions?*

T. J. Atwood, University of North Texas; Susan E. Cammack, Washburn University;

Discussant: Belinda Charlene Henderson, University of Arkansas

**Tuesday, August 8, 2006 — 4:00 pm-5:30 pm**

**Session Title: Taxes, Auditors and Compliance**

Moderator: Caroline K. Craig, Illinois State University

*Do Auditor-Provided Tax Services Compromise Auditor Independence With Respect to Tax Expense?*

Cristi A. Gleason, University of Iowa; Lillian F. Mills, University of Texas at Austin;

Discussant: Bill Harden, University of North Carolina Greensboro

*Do Auditors Use the Information Reflected in Book-Tax Differences?*

Michelle Hanlon, University of Michigan; Gopal Krishnan, George Mason University;

Discussant: Michelle Susan Bertolini, Florida Atlantic University

*An Analysis of Individual Taxpayer Compliance with Federal Income Tax Laws Based on Monetary Penalties, Non-monetary Penalties, and Audit Rates*

Christopher R. Jones, Doctoral Student - University of Alabama; Edward J. Schnee, University of Alabama;

Discussant: Scott Boylan, Washington & Lee University

**Wednesday, August 9, 2006 — 10:15 am-11:45 am**

**Session Title: Effective Tax Rates and Earnings Management**

Moderator: Christine C. Bauman, University of Northern Iowa

*Earnings Management through Effective Tax Rates: The Effects of Tax Planning Investment and the Sarbanes-Oxley Act of 2002*

Kirsten A. Cook, Texas A&M University; G. Ryan Huston, Texas A&M University; Thomas C. Omer, Texas A&M University;

Discussant: Buagu Musazi, Virginia State University

*Is the Effective Tax Rate an Effective Performance Measure?*

Robert Halperin, The Hong Kong Polytechnic University; Richard Sansing, Dartmouth College & Tilburg University;

Discussant: Buagu Musazi, Virginia State University

*Book-tax-differences: A Function of Accounting-Tax Misalignment, Earnings Management and Tax Management-Empirical Evidence from China*

Tanya Y.H. Tang, The Australian National University;

Discussant: Sharon Cox, University of Hawaii At Manoa

**Wednesday, August 9, 2006 — 2:00 pm-3:30 pm**

**Session Title: Taxes, Foreign Earnings and Firm Valuation**

Moderator: Jack R. Fay, Pittsburg State University

*Using Bilateral Advance Pricing Agreements to Resolve Tax Transfer Pricing Disputes*

Anja De Waegenare, Tilburg University; Richard Sansing, Dartmouth College & Tilburg University; Jacco Wielhouwer, Tilburg University;

Discussant: David G. Harris, Syracuse University

*The Usefulness of Disclosures on Untaxed Foreign Earnings in Firm Valuation*

Mark Bauman, University of Northern Iowa; Ken Shaw, University of Missouri - Columbia;

Discussant: David G. Harris, Syracuse University

*Firm Valuation and the Repatriation Tax on Foreign Earnings*

Garth F. Novack, Utah State University; Raynolde Pereira, University of Missouri - Columbia;

Discussant: Lisa Hersrud, University of Oregon

**Wednesday, August 9, 2006 — 4:00 pm-5:30 pm**

**Session Title: Tax Policy and Practice**

Moderator: David Ryan, Temple University

*Towards Understanding the Causes of Changing Tax Progressivity: A Graphical Analysis*

Govind S. Iyer, Arizona State University; Andrew Schmidt, Columbia Business School;

Ananth Seetharaman, Saint Louis University;

Discussant: Tracy J. Noga, Bentley College

*A Guide to Venue Rules in Federal Tax Disputes*

Robert E. Blatz Jr., University of Michigan - Dearborn;

Discussant: Brigitte W. Muehlmann, Bentley College

*The Supreme Court Has Agreed to Review the Second Circuit's Decision to Grant Standing to Pursue a Civil RICO Claim Based on the Filing of Fraudulent Sales Tax Returns by a Competitor*

Mark Aquilio, St. John's University;

Discussant: Stephen C. Gara, Drake University