

American Taxation Association
Schedule of Events
AAA Annual Meeting
New York, NY – August 2-5, 2009

Monday, August 3, 2008 — 10:15 – 11:45 am

ATA Section Business Meeting

Monday August 3, 2009 — 2:00 – 3:30 pm

2.06. Tax Jurisdiction Issues

Moderator: Spencer Usrey, Mississippi State University

The Lock-out Effect of the U.S. Worldwide Tax System: An Evaluation Around the Repatriation Tax Holiday of the American Jobs Creation Act of 2004

Roy Clemons, Florida Atlantic University; Michael Kinney, Texas A&M University

Discussant: Mitchell Oler, Virginia Tech

The Influence of State Sales and Use Taxes on Capital Expenditures and Manufacturing Employment

Amy Hageman, University of Central Florida;

Discussant: Sanjay Gupta, Michigan State University

Cross-Jurisdictional Income Shifting: Employing a Multi-year Approach

Kenneth Klassen, University of Waterloo; Stacie Laplante, University of Georgia

Discussant: Linda Krull, University of Oregon

Monday August 3, 2009 — 4:00 –5:30 pm

3.06. Behavioral Tax Research Moderator: Sharon Simmons, Syracuse University

Factors associated with Acceptance of Aggressive Tax Advice

Lin Mei Tan, Massey University;

Discussant: Bambi Hora, University of Central Oklahoma

Agency Theory and Multi-Dimensional Locus of Control Applied to the Taxpayer /Tax Professional Relationship

Michelle Bertolini, Florida Atlantic University; Julia Higgs, Florida Atlantic University;

Karen Hooks, Florida Atlantic University;

Discussant: Gary Fleischman, University of Wyoming

3.07. FIN 48

Moderator: Michael Kinney, Texas A&M

Did FIN 48 Arrest the Trend in Multistate Tax Avoidance?

Sanjay Gupta, Michigan State University; Lillian Mills, University of Texas at Austin; Erin Towery, University of Texas at Austin;

Discussant: Jennifer Blouin, University of Pennsylvania

FIN 48 “Look-Forward” Disclosures: Can Firms Forecast Tax Reserve Changes?

Amy Dunbar, University of Connecticut; Tom Schultz, Miami University - Ohio;

Discussant: Stephanie Sikes, Duke University

Tuesday August 4, 2009 — 10:15 –11:45 am

4.06. Intersection of Financial and Tax

Moderator: Leslie Robinson, Dartmouth College

Inventory Method Choice and Product Market Competition

David Guenther, University of Oregon; Richard Sansing, Dartmouth College;

Discussant: Jim Seida, University of Notre Dame

Independence, Impartiality, and Advocacy in Soft GAAP Client Conflicts

Michael Roberts, University of Colorado Denver;

Discussant: Teresa Stephenson, University of Wyoming

Tax-Related Financial Statement Restatements and Auditor-Provided Tax Services

Ananth Seetharaman, Saint Louis University; Yan Sun, Saint Louis University;

Weimin Wang, Saint Louis University;

Discussant: Thomas Omer, Texas A&M University

4.07. Tax and Accounting: Where to Next?

Moderator: Robert Hodgkinson, Institute of Chartered Accountants in England and Wales

Panelists:

Andrew Lymer, Birmingham Business School

Lillian Mills, University of Texas at Austin

Terry Shevlin, University of Washington

Tuesday August 4, 2009 — 2:00 – 3:30 pm

5.07. Effective Tax Rates

Moderator: Casey Schwab, University of Georgia

Do Corporate Governance Characteristics Influence Effective Tax Rate?

Kristina Minnick, Bentley University; Tracy Noga, Bentley University;

Discussant: Ryan Wilson, University of Iowa

State Ownership, Tax Status, and Size Effect of Effective Tax Rate in China

Yaping Wang, Peking University;

Discussant: Fang Hu, City University of Hong Kong

The impact of tax optimized investment projects on the effective group tax rate

Jens Mueller, University of Paderborn; Caren Sureth, University of Paderborn; Christian Läufer, University of Paderborn;

Discussant: Warren Bostrom, St. John's University

5.08. Financial Reporting for Taxes and Tax Shelters

Moderator: Thomas Schultz, Miami University

Interpreting Fluctuations in the Book-Tax Income Gap as Tax Sheltering: Alternative Explanations

Jeri Seidman, University of Texas at Austin;

Discussant: Andrew Gross, University of Arkansas

Tax Reserves, Taxes Payable, and Tax Shelters

Michael Calegari, Santa Clara University; Michael Calegari, Santa Clara University;

Discussant: Petro Lisowsky, University of Illinois at Urbana-Champaign

Book Tax Differences and Firm Opacity

Yunhao Chen, Florida International University; Xiaochuan Huang, University of Arkansas; Raynolde Pereira, University of Missouri-Columbia; Changjiang Wang, Florida

International University;

Discussant: Jana Raedy, University of North Carolina

Tuesday August 4, 2009 — 4:00 – 5:30 pm

6.06. Implications of Tax Aggressiveness for Firms' Decisions

Moderator: Rick Laux, University of Illinois

Does Private Equity Ownership Affect Tax Reporting Aggressiveness?

Brad Badertscher, University of Notre Dame; Sharon Katz, Harvard University; Sonja Olhoft Rego, University of Iowa;

Discussant: Charlene Henderson, University of Arkansas

Are Financial and Tax Reporting Aggressiveness Reflective of Broader Corporate Policies?

Mary Margaret Frank, University of Virginia; Luann Lynch, University of Virginia; Sonja Olhoft Rego, University of Iowa;

Discussant: Scott Dyreng, Duke University

Wednesday August 5, 2009 — 10:15 – 11:45 am

7.07. Capital Gains Taxation

Moderator: Susan Gyeszly, Arizona State University

Capital gains taxation and target shareholder wealth in takeovers

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

Discussant: John Robinson, University of Texas at Austin

Capital Gains Tax Overhang and Payout Policy

Jonathan Cohn, The University of Texas at Austin; Stephanie Sikes, Duke University;

Discussant: William Moser, University of Missouri

7.08. IFRS and/or Stock Options

Moderator: Erin Towery, University of Texas at Austin

Do Taxes Matter? Evidence of Individual and Corporate Tax Incentives on the Choice to Hold Shares Acquired from Exercise of Employee Stock Options

George Ryan Huston, Florida State University; Thomas Joseph Smith, Florida State University;

Discussant: Jared Moore, Oregon State University

Does IFRS Stock-Option Accounting Affect the Magnitude and Volatility of Reported Tax Items?

Mary Lea McAnally, Texas A&M University; Sean McGuire, Texas A&M University; Connie Weaver, Texas A&M University;

Discussant: John Phillips, University of Connecticut

Wednesday August 5, 2009 — 2:00 –3:30 pm

8.07. International Tax Research

Moderator: Amy Dunbar, University of Connecticut

The Impact of the German Corporate Tax Reform 2002 on Stock Prices on the Announcement Day of Share Repurchases

Rainer Niemann, University of Graz, Center for Accounting Research; Tobias Pick, University of Graz, Center for Accounting Research; Deborah Schanz, WHU - Otto Beisheim School of Management;

Discussant: Kirsten Cook, University of Arizona

The Effect of Macroeconomic Factors on Implicit Taxes: Evidence from an Emerging Economy

Ming - Chin Chen, National Chengchi University; Chung-Yu Hung, National Chengchi University;

Discussant: Connie Weaver, Texas A&M University

Wednesday August 5, 2009 — 4:00 –5:30 pm

9.06. Tax Compliance

Moderator: Brigitte Muehlmann, Suffolk University

The Psychology of Individual Tax Evasion: An Exploration of Personality and Social Cognition

Jenna Meints, University of North Carolina at Chapel Hill; Brent Roberts, University of Illinois at Urbana-Champaign;

Discussant: Tim Bauer, University of Waterloo

Does Expected Utility Theory Explain Corporate Tax Compliance?

Tracy Beth Stetson, Oklahoma City University; Alexis Downs, Emporia State University;

Discussant: Donna Bobek, University of Central Florida

Microanomie as an Explanation of Tax Fraud: A Preliminary Investigation

James Donegan, Western Connecticut State University; Michele Ganon, Western Connecticut State University;

Discussant: Victoria Glackin, University of South Carolina