

## **Schedule of ATA Events at 2010 AAA Annual Meeting (San Francisco)**

### **Monday, August 2, 10:15-11:45 – ATA Business Meeting**

### **Monday, August 2, 12:00-1:45 – ATA Luncheon**

Our luncheon speaker will be Larry Langdon, former IRS Commissioner for Large and Mid-Sized Business and currently a partner with the law firm Mayer Brown. Larry will be speaking on Announcement 2010-9 and other IRS efforts related to corporate disclosure of uncertain tax positions.

### **Monday, August 2, 2:00-3:30 – FIN 48 and Tax Aggressiveness**

Moderator: Belinda Charlene Henderson, University of Arkansas

#### **Labor Unions and Tax Aggressiveness**

James A. Chyz, University of Arizona; Winnie Siu Ching Leung, The Chinese University of Hong Kong; Oliver Zhen Li, University of Arizona; Oliver Meng Rui, The Chinese University of Hong Kong

Discussant: Casey Schwab, The University of Georgia

#### **An Examination of FIN 48: Tax Shelters, Auditor Independence, and Corporate Governance**

Petro Lisowsky, University of Illinois at Urbana-Champaign; Leslie A. Robinson, Dartmouth College; Andrew P. Schmidt, Columbia University

Discussant: Thomas Omer, Texas A&M University

#### **FIN 48 and Micro Cap Firms**

Linda Campbell, Texas State University - San Marcos

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

## **Monday, August 2, 2:00-3:30 – Taxes and Financial Reporting**

Moderator: Sarah Nutter, George Mason University

### ***Financial Accounting Measures of Tax Reporting Aggressiveness***

Anja De Waegenaere, Tilburg University; Richard C. Sansing, Dartmouth College and Tilburg University; Jacco Wielhouwer, VU University Amsterdam

Discussant: Robert J. Eger III, Florida State University

### ***Shift Happens: A Comparison of the Income Shifting of Multinationals in Territorial and Worldwide Countries***

Kevin S. Markle, University of North Carolina at Chapel Hill

Discussant: Stacie Laplante, University of Georgia

### ***The Information Content of Tax Expense for Firms Reporting Losses***

Dan S. Dhaliwal, University of Arizona; Steve Kaplan, Arizona State University; Rick C. Laux, Pennsylvania State University; Eric Weisbrod, Arizona State University

Discussant: Michael Morrow, Northeastern University

## **Monday, August 2, 4:00-5:30 – Panel Session on Tax and Fiscal Policy**

Moderator: Michelle Johns, Deloitte & Touche

Panelists: Robert Carroll, Principal, Ernst & Young LLP  
Lindy Paull, PricewaterhouseCoopers  
Mel Schwartz, Grant Thornton  
Gillian Spooner, KPMG

## **Tuesday, August 3, 9:45-11:00 – Research Interaction Session**

### **Board 38 – *Newly Proposed Basis-Tracing Regulations Offer Solutions and New Problems***

Laura Jean Kreissl, West Texas A&M University; Darlene A. Pulliam, West Texas A&M University

### **Board 45 – *Taxation in the European Union***

Zhemine Wang, University of Wisconsin – Parkside; Zhijun Lin, Hong Kong Baptist University; Ming Liu, Hong Kong Baptist University; Yuansha Li, University of Wisconsin – Parkside

## **Tuesday, August 3, 10:15-11:45 – Applied Tax Research**

Moderator: Doug Stives, Monmouth University

### ***The Application of the I.R.C. § 469 Material Participation Standard to Members of Limited Liability Companies***

Donald T. Williamson, American University; Andrew Blair Staley, Bloomsburg University of Pennsylvania

Discussant: Brigitte Muehlmann, Suffolk University

### ***Analysing the Impact of Taxation on Cost Allocation Decisions: The Example of Value Added Tax as a Potential Cost Driver***

Fabien De Geuser, ESCP Europe; Pierre-Marie Glauser, University of Lausanne

Discussant: Robert Walsh, University of Dallas

### ***Converting a C Corporation into a Limited Liability Company (LLC): Quantifying the Tax Costs and Benefits***

John Everett, Virginia Commonwealth University; Cherie Hennig, University of North Carolina – Wilmington; William Raabe, Ohio State University

Discussant John Dexter, Northwood University

## **Tuesday, August 3, 10:15-11:45 – Effects of Taxes on Investor Decisions**

Moderator: Andrew D. Cuccia, University of Oklahoma

### ***The Perception of Income Taxation on Risky Investments. An Experimental Analysis of Different Methods of Loss Compensation***

Martin Fochmann, Wuerzburg University; Dirk Kiesewetter, Wuerzburg University; Abdolkarim Sadrieh, Magdeburg University

Discussant: Charles Enis, Pennsylvania State University

### ***The Effect of Tax Clientele Uncertainty on Individual Investment Decisions: Experimental Evidence***

Christiane Pott, University of Muenster; Sonja Rieger, University of Muenster; Christoph Watrin, University of Muenster

Discussant: Scott Boylan, Washington & Lee University

### ***The Impact of the Timing and Direction of Tax Changes on Investment in Risky Assets***

Diana Falsetta, University of Miami; Tim Rupert, Northeastern University; Arnie Wright, Northeastern University

Discussant: Cynthia Vines, University of Kentucky

## **Tuesday, August 3, 10:15-11:45 – Tax Aggressiveness**

Moderator: Susan Gyeszly, Arizona State University

### **Shareholder Investment Horizons and Tax Aggressiveness**

Inder K. Khurana, University of Missouri – Columbia; William J. Moser, University of Missouri – Columbia

Discussant: Lisa Eiler, California State University, Fullerton

### **Tax Aggressiveness and Accounting Fraud**

Clive Lennox, Nanyang Technological University; Petro Lisowsky, University of Illinois at Urbana-Champaign; Jeffrey Pittman, Memorial University of Newfoundland

Discussant: Amy Dunbar, University of Connecticut

### **The Relation between CEO Retirement and Tax Reporting Aggressiveness**

Jared A. Moore, Oregon State University; Donald O. Neubaum, Oregon State University

Discussant: T. J. Atwood, Florida State University

## **Tuesday, August 3, 2:00-3:30 – Book-Tax Differences and Financial Reporting**

Moderator: Roy Clemons, Florida Atlantic University

### **Cross-country Determinants of Corporate Tax Aggressiveness**

T. J. Atwood, Florida State University; Michael S. Drake, Ohio State University; James N. Myers, University of Arkansas; Linda A. Myers, University of Arkansas

Discussant: Tim D. Bauer, University of Waterloo

### **Empirical Evidence on the Impact of Book-Tax Differences on Information Asymmetry**

Joseph Comprix, Syracuse University; Roger Graham, Oregon State University; Jared A. Moore, Oregon State University

Discussant: Jeri Seidman, University of Texas at Austin

### **Pricing of Book-Tax Difference: Evidence from Short Arbitrage**

Sabrina Chi, University of California, Irvine; Morton Pincus, University of California, Irvine; Siew Hong Teoh, University of California, Irvine

Discussant: Michael P. Donohoe, University of Florida

## **Tuesday, August 3, 2:00-3:30 – International Tax Research**

Moderator: Sue Porter, University of Virginia

### ***Negotiation in Bilateral Advanced Pricing Agreements (BAPAs)***

Yutaro Murakami, Keio University

Discussant: Richard C. Sansing, Dartmouth College

### ***Taxation, Dividends, and Share Repurchases: Taking Evidence Global***

Marcus Jacob, Harvard University; Martin Jacob, University of Tuebingen

Discussant: Susan M. Albring, Syracuse University

## **Tuesday, August 3, 3:00-4:30 – Research Interaction Session**

### **Board 26 – *Disclosure/Use of Taxpayer Information: Requirements under Internal Revenue Code Section 7216***

Kandace Mauldin, Bourgeois Bennett, LLC, CPAs; Michael Chiasson, Nicholls State University; Shawn Mauldin, Nicholls State University; Kevin Breau, Nicholls State University

### **Board 41 – *Sub S Valuation: To Tax Affect, or Not to Tax Affect, Is Not Really the Question***

Daniel P. Tinkelman, Hofstra University; P. Viswanath, Pace University

### **Board 42 – *Tax-Induced Earnings Management in an Imputation Environment***

Bala Balachandran, La Trobe University; Dean Hanlon, Monash University; Hanghang Tu, University of New South Wales

### **Board 46 – *The Influence of Voice on the Acceptance of Tax Legislation***

Brian Hogan, Northeastern University; James Maroney, Northeastern University; Tim Rupert, Northeastern University

### **Board 48 – *Thin Capitalization Rules as Location Factor for Foreign Direct Investment?***

Anna Bauer, Vienna University of Economics and Business

## **Tuesday, August 3, 4:00-5:30 – Tax Compliance**

Moderator: Stacy Wade, Western Kentucky University

### ***Modeling Taxpayer Compliance: Attitudes, Past Behavior, and Future Intention***

Michael L. Roberts, University of Colorado at Denver; Theresa L. Roberts, University of Colorado at Denver

Discussant: Michele W. Ganon, Western Connecticut State University

### ***Understanding Use-Tax Compliance: A Theory of Planned Behavior Approach***

Christopher R. Jones, Western Illinois University

Discussant: Ann Boyd Davis, University of Tennessee

### ***The Social Norms of Tax Compliance: An Experimental Investigation***

Donna Bobek Schmitt, University of Central Florida; Amy M. Hageman, Kansas State University; Charles F. Kelliher, University of Central Florida

Discussant: Michael L. Roberts, University of Colorado at Denver

## **Tuesday, August 3, 4:00-5:30 – Taxes and Dividends**

Moderator: Allison P. Koester, University of Washington

### ***The Effects of the Taxation of Dividends on the Allocation of Foreign Portfolio Investment around the World***

Dan Amiram, University of North Carolina at Chapel Hill; Mary Margaret Frank, University of Virginia

Discussant: Shane Heitzman, University of Rochester

### ***Taxes and the Valuation of Dividends: A Study of Dividend Announcements in Germany***

Christian Haesner, WHU – Otto Beisheim School of Management; Deborah Schanz, WHU – Otto Beisheim School of Management

Discussant: Michael Kinney, Texas A&M University

### ***Individual-Shareholder-Level Dividend Taxes in Firm Valuation: New Evidence from Taiwan***

Cheng-Few Lee, Rutgers, The State University of New Jersey; TsingZai C. Wu, National Cheng Kung University; Nanting Kuo, National Cheng Kung University

Discussant: Linda Krull, University of Oregon

### **Wednesday, August 4, 10:15-11:45 – Tax Potpourri**

Moderator: Julia M. Camp, Providence College

#### ***The Effect of Political Scrutiny and Political Power on Tax Avoidance Behavior: Evidence from Federal Contractors***

Lillian Mills, University of Texas at Austin; Sarah Nutter, George Mason University; Casey Schwab, University of Georgia

Discussant: Raquel Meyer Alexander, University of Kansas

#### ***Earnings Management in Direct and Indirect Tax Regimes: Evidence from China***

Kangtao Ye, Renmin University of China; Ran Zhang, Peking University; Kai Zhu, Shanghai University of Finance and Economics

Discussant: Mary Ann Hofmann, Appalachian State University

#### ***The Relevance of Target Firm Deferred Tax Attributes and Participant Bargaining Power in Establishing Price and Tax Status of Mergers and Acquisitions***

Wei-Chih Chiang, Texas A&M International University; Ted D. Englebrecht, Louisiana Tech University; William W. Stammerjohan, Louisiana Tech University

Discussant: Jane Livingstone, University of North Carolina at Greensboro

### **Wednesday, August 4, 10:15-11:45 – Taxes and Capital Structure**

Moderator: Garth Novack, University of Washington, Tacoma

#### ***How the New German Interest Barrier Rule Affects the Tax Shield – Empirical Evidence from German Leveraged Buyouts***

Thorsten Knauer, University of Muenster; Friedrich Sommer, University of Muenster

Discussant: Xiaoli Yuan, California State University, East Bay

#### ***Growth Debts and the Value of Tax Shields***

Sheen Liu, Washington State University, Vancouver

Discussant: Michael Calejari, Santa Clara University

#### ***The Influence of the Integrated Tax System on the Relationship between Manager Ownership and Debt***

TsingZai C. Wu, National Cheng Kung University; Nanting Kuo, National Cheng Kung University

Discussant: Andrew Bauer, University of Waterloo

### **Wednesday, August 4, 2:00-3:30 – Taxes and Use of Auditor Services**

Moderator: Andrew Bauer, University of Waterloo

#### ***The Association Between Changes in Auditor Provided Tax Services and Corporate Tax Avoidance***

Brian Hogan, Northeastern University; Tracy Noga, Bentley University

Discussant: Diana Falsetta, University of Miami

#### ***Tax Avoidance: Do Industry Experts Make a Difference?***

Sean T. McGuire, Texas A&M University; Thomas C. Omer, Texas A&M University; Dechun Wang, Texas A&M University

Discussant: Jenna Meints, University of North Carolina at Chapel Hill

#### ***The Cost of Independence: Evidence from Firms' Decisions to Dismiss Auditors as Tax-Service Providers***

Kirsten A. Cook, University of Arizona; Thomas C. Omer, Texas A&M University

Discussant: Brian Hogan, Northeastern University

### **Wednesday, August 4, 4:00-5:30 – Effects of Taxes on Firms' Decisions**

Moderator: Thomas D. Schultz, Miami University

#### ***The Impact of Profit Taxation on Capitalized Investment with Options to Delay and Divest***

Georg T. Schneider, University of Paderborn; Caren Sureth, University of Paderborn

Discussant: Andrew William Stark, Manchester Business School

#### ***The Clustering of Foreign Subsidiaries: Do Taxes Affect Where Else U.S. Multinationals Go?***

Scott D. Dyreng, Duke University; Bradley P. Lindsey, College of William & Mary; Kevin S. Markle, University of North Carolina at Chapel Hill; Douglas A. Shackelford, University of North Carolina at Chapel Hill

Discussant: Mark Jackson, University of Nevada, Reno