



TX.RF. Session 1

Chair: Deborah Schanz

6840 Acedo Ramírez
8214 Fekete Pali-Pista
8743 Formigoni
7181 Knauer
9094 Koch

Thursday 16:00-17:30 Central Park

Does The Dynamic Trading Clientele Theory Explains The Ex-Dividend Price Formation?: 2007 Spanish Income Tax Reform
An Attempt At Measuring The Fiscal Influence Over Accounting. Empirical Evidence From Romanian Listed Companies
The Influence Of Tax Incentives On Capital Structure And Profitability Of Non-Financial Listed Companies In Brazil
How The New German Interest Barrier Rule Affects The Tax Shield – Empirical Evidence From German Leveraged Buyouts
Impact Of A Reform Of The Fiscal Loss Compensation Rules On The Readiness To Operative Risk-Taking

TX.RF. Session 2

Chair: Carine Coppens

7080 Lin Mei
8731 Maiterth
8576 Mueller
9123 Oestreicher
7518 Ohnuma

Friday 9:00-10:30 Central Park

Expectation-Practice Gap And Role Conflict: Evidence Form Tax Practitioners' Perspectives
Inheritance Tax-Exempt Transfer Of German Businesses: Imperative Or Unjustified Subsidy? – An Empirical Analysis
Formula Apportionment - Approaches To Reduce Tax Planning Incentives
Taxation And Corporate Group Structure – Evidence From A Panel Of European Multinationals
Tax Reporting Aggressiveness And Management Discretion-Evidence From Japan -

TX.RF. Session 3

Chair: Tim Bauer

7923 Pummerer
7928 Roggeman
7869 Schönemann

8791 Sell

Friday 11:00-12:30 Central Park

Cross-Border Intra-Group Hybrid Finance And International Taxation
The Eu Apportionment Formula: Insights From A Business Case
How Do Tax Effects Of Distribution Restrictions Influence The Firm Value? – A Comparison Of Reits And German Real Estate Corporations
The Impact Of Taxation On The Choice Of The Legal Form Of A Company – An Empirical Analysis Using Conjoint Analysis