

EUROPEAN ACCOUNTING ASSOCIATION
34rd ANNUAL MEETING
19-22 APRIL 2011
Auditorium Parco della Musica & LUISS
University
Rome, ITALY

Session Nr	DATE	TIME	ROOM	Chair	ID	Author	Paper title
TXRF01	21 April 2011	11.00- 12.30	407B	MARKUS DILLER	13748	Dan Dacian Cuzdriorean	The Interaction Between Accounting And Taxation – An Extended Overview Of The International Literature
					12142	Magdalena Haring	The Impact Of Individual Capital Gains Taxation On Corporate Ownership
					12325	Andreas Krenzin	Deviating Interpretation Of Tax Legislation By Fiscal Jurisdiction And Fiscal Authorities - Empirical Analysis Applying Data From Germany
					13011	Cidália Lopes	Compliance Costs Of Corporate Income Taxation: Some Empirical Evidence From Portugal
					10971	Tao Zeng	Institutional Environment, Inside Ownership And Corporate Effective
TXRF02	22 April 2011	09.00- 10.30	307B	CIDÁLIA LOPES	13194	Markus Diller	Economic Analysis Of Advance Tax Rulings

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Session Nr	DATE	TIME	ROOM	Chair	ID	Author	Paper title
					12637	Reinald Koch	Profit Taxation And Risk-Taking - An Old Story Revisited With Empirical Insight
					12009	Hiroshi Ohnuma	Tax Reporting Aggressiveness, Financial Reporting Aggressiveness, And Multinational Corporate Development-Evidence From Japan -
					12386	Frank Richter	What Does The Effective Tax Rate Signal To The Capital Market?
					13582	Dennis Voeller	Investors' Reaction To Tax Reforms
TXRF03	22 April 2011	09.00-10.30	404B	DEBORAH SCHANZ	13638	Henrique Formigoni	The Industrial Technology Development Program (ptdi) And Its Relation With Taxation
					12125	Matthias Petutschnig	Sharing The Group Benefits Within Ccctb-Groups

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					12454	Isabelle Verleyen	An Empirical Investigation Into The Design Of An Eu Apportionment Formula Related To Profit Generating Factors
					13428	Dorothea Vorndamme	Possible Consequences Of Reforming The Provisions Governing Inter-Period Loss-Offset With Respect To Tax Bill And Tax Budget