

# Norwegian Centre for Taxation

## 3<sup>rd</sup> Norwegian Tax Accounting Symposium

May 9-10, 2022

### Conference Program

Venue: Hotel Norge, Nedre Ole Bulls plass 4, 5012 Bergen

#### Time allocation

Presentation: 20 minutes

Discussant: 15 minutes

Q&A: 25 minutes

#### Monday, May 9

08:30 – 09:15 Registration and coffee

09:15 – 09:30 **Welcome address: Guttorm Schjelderup, Head of NoCeT**

09:30 – 10:30 **Double counting accounting: How much profit of multinational enterprises is really in tax havens?**

*Jennifer Blouin (University of Pennsylvania, presenter)*

*Leslie Robinson (Dartmouth)*

Discussant: *Elisa Casi-Eberhard (Norwegian School of Economics)*

Moderator: *Maximilian Todtenhaupt (Norwegian School of Economics)*

10:30 – 11:00 Coffee break

11:00 – 12:00 **Limitations on Interest Deductibility and Corporate Financial Policy**

*Michelle Hanlon (Massachusetts Institute of Technology)*

*Shane Heitzman (University of Southern California, presenter)*

Discussant: *Johannes Voget (University of Mannheim)*

Moderator: *Maximilian Todtenhaupt (Norwegian School of Economics)*

12:00 – 13:00 Lunch at *Hotel Norge*

13:00 – 14:00 **The Effect of the Tax Cuts and Jobs Act on Foreign Investment of U.S. Multinational Corporations**

*David Samuel (University of Wisconsin, presenter)*

Discussant: *Leslie Robinson (Dartmouth)*

Moderator: *Mohammed Mardan (Norwegian School of Economics)*

14:00 – 14:30 Coffee break and group photo

14:30 – 15:30 **Has FATCA succeeded in reducing tax evasion through foreign accounts?**

*Lisa de Simone (University of Texas at Austin, presenter)*

*Bridget Stomberg (Indiana University)*

Discussant: *Barbara Stage (WHU – Otto Beisheim School of Management)*

Moderator: *Mohammed Mardan (Norwegian School of Economics)*

15:30 – 16:00 Coffee break

**16:00 – 17:00**      **How tax authorities' interest in information outside of tax returns affects corporate communication: Insights from tax executives**

Jeri K. Seidman (University of Virginia)  
Roshan Sinha (Indiana University)  
*Bridget Stomberg (Indiana University, presenter)*

Discussant: *Nathan Goldman (North Carolina State University)*  
Moderator: *Elisa Casi-Eberhard (Norwegian School of Economics)*

17:00 – 17:30      Coffee break and closing of the 1st day

19:00                Conference dinner at **Allmuen** (Valkendorfsгатen 1B, 5012 Bergen)

**Tuesday, May 10**

**09:00 – 10:00**      **How to Measure Book-Tax Conformity?**

Niklas Lampenius (University of Hohenheim)  
*Arthur Stenzel (University of St. Gallen, presenter)*

Discussant: *Adrian Kubata (IESEG School of Management)*  
Moderator: *Simone Traini (Norwegian School of Economics)*

10:00 – 10:30      Coffee break

**10:30 – 11:30**      **Corporate Tax Planning and Product Market Competition**

*John Gallemore (University of North Carolina at Chapel Hill, presenter)*  
Jesse van der Geest (Tilburg University)  
Martin Jacob (WHU – Otto Beisheim School of Management)  
Christian Peters (Tilburg University)

Discussant: *Mohammed Mardan (Norwegian School of Economics)*  
Moderator: *Simone Traini (Norwegian School of Economics)*

11:30 – 12:00      Coffee break

**12:00 – 13:00**      **IPOs and corporate taxes**

Christine Dobridge (Board of Governors of the Federal Reserve System)  
*Rebecca Lester (Stanford Graduate School of Business, presenter)*  
Andrew Whitten (U.S. Department of the Treasury)

Discussant: *Alexander Edwards (University of Toronto)*  
Moderator: *Simone Traini (Norwegian School of Economics)*

13:00 – 14:00      Farewell & lunch at *Hotel Norge*

15:00                Joint walk up Mount Fløyen (starts at *Hotel Norge*)