University of Illinois Symposium on Tax Research XIII
The Standard Club
Chicago, Illinois
September 19-20, 2013

Sponsored by the Deloitte Foundation

Thursday, September 19

7:30 – 9:30 p.m.  Welcome Reception

Friday, September 20

7:30 – 8:15 a.m.  Continental Breakfast

8:15 – 8:30  Welcome Remarks  Ron Sonenthal, COO, Deloitte Tax LLP

8:30 – 10:00  Session I:  Taxes and Real Decisions
Moderator:  Paul Beck, University of Illinois

The Impact of Taxes on Location Decisions
Martin Thomsen, University of Münster
Robert Ullmann, University of Münster
Christoph Watrin, University of Münster

Academic Discussant:  Scott Dyreng, Duke University
A View from Practice: Larry Salus, Federal Tax Director, Reynolds Group Holdings, Inc.

10:00 – 10:15  Break

10:15 – 12:15  Panel Discussion:  Corporate Tax Risk
Moderator:  Petro Lisowsky, University of Illinois

Tax Avoidance, Tax Aggressiveness, Tax Risk and Firm Risk
David Guenther, University of Oregon
Steven Matsunaga, University of Oregon
Brian Williams, University of Oregon

Tax Risk and the Cost of Equity Capital
Michelle Hutchens, Indiana University
Sonja Rego, Indiana University

Panel Members:  Marilyn Gerdes, Senior VP Tax (Retired), Sara Lee Corp.
Tom Neubig, National Director, Ernst & Young LLP
Thomas Omer, University of Nebraska-Lincoln
12:15 – 1:30 p.m.  Lunch  
Luncheon Speaker:  Carl Allegretti, CEO, Deloitte Tax LLP

1:30 – 3:00  Session III:  Tax Service Providers  
Moderator:  Michael Donohoe, University of Illinois

*Does Providing Tax Services Impair Auditor Independence? Evidence from Assessing Tax Accrual Quality*
  
Preeti Choudhary, Georgetown University  
Allison Koester, Georgetown University  
Robert Pawlewiec, George Mason University

Academic Discussant:  W. Robert Knechel, University of Florida  
A View from Practice:  Russ Hamilton, Partner, Deloitte Tax LLP

3:00 – 3:15  Break

3:15 – 4:45  Session IV:  Worldwide vs. Territorial Taxation  
Moderator:  Andrew Bauer, University of Illinois

*Are Worldwide Tax Systems Disadvantageous for Resident Firms Compared with Territorial Tax Systems?*
  
T. J. Atwood, Florida State University  
G. Ryan Huston, University of South Florida  
Dana Wallace, Florida State University

Academic Discussant:  Kenneth Klassen, University of Waterloo  
A Policy View:  Jonathan Traub, Managing Principal, Deloitte Tax LLP

4:45 – 5:00  Synthesis:  Jennifer Blouin, University of Pennsylvania

5:00 – 6:00  Closing Reception

6:30  Dinner:  Maggiano’s Little Italy  
516 North Clark Street (between Illinois St. and Grand Ave.)  
Chicago, IL 60654  
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