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Tax Research Network

26th Annual Conference

5–6 September 2017
Executive Business Centre



Programme

Tuesday 5 September 2017

08:45–09:15	Registration	
09:15	Welcome Professor John Vinney, Vice-Chancellor with Dr Alan Kirkpatrick & Dr Phyllis Alexander, Bournemouth University EB206	
09:30–10:15	Keynote Professor Judith Freedman, Oxford University, UK Current Challenges for Taxation Policymakers EB206	
Parallel sessions		
	EB206	EB202
10:15–10:45	Darius Fatemi et al: Professionalism in tax practice: A construal mindset approach	Sara Closs-Davies et al: The power of accounting in promoting neoliberalism within the welfare state: A critical discourse analysis of the relationship between accounting, taxation and the state within the UK tax credits system
10:45–11:15	Lisa Marriott and Dalice Sim: Taxing poverty in New Zealand	Adrian Sawyer and Kerrie Sadiq: Enhanced tax reporting requirements under the BEPS project: Preparing the profession
11:15–11:45	Refreshment break	
Parallel sessions		
	EB206	EB202
11:45–12:15	Aleksandra Bal: Consumption taxation of digital goods and the concept of sovereignty	David Massey: Deadweight losses? Do quants from elite institutions unfairly distort the funding of tax research and, at the same time, undermine sound fiscal policy?
12:15–12:45	Robert W. McGee et al: How seriously do taxpayers regard tax evasion? A survey of opinion in England	Sacchidananda Mukherjee and R. Kavita Rao: Development of an analytical framework for assessment of state commercial tax administration in India
12:45–13:45	Buffet lunch served on the 3rd floor	
13:45–14:30	Keynote address and panel discussion Representatives of ICAEW, CloT and Chartered Accountants Ireland with Judith Freedman and Professor Tim Lloyd, Bournemouth University (Chair Alan Kirkpatrick): Tax and trade: Possible implications of Brexit and the special case of the UK-Irish border EB206	
Parallel sessions		
	EB206	EB202
14:30–15:00	Recep Yucedogru and Idris Sarisoay: How tax amnesties affect tax compliance and fairness perceptions of taxpayers: A case of Turkish Code 6736	Matthias Petutschnig and Silke Ruenger: Economic effects of the introduction of an allowance for equity increases
15:00–15:30	Refreshment break	
Parallel sessions		
	EB206	EB202
15:30–16:00	Mahmoud M. Abdellatif et al: Oil price fluctuations and the need for tax policy reform in the state of Qatar	Maureen Donnelly and Allister Young: De facto control: Will we know it when we see it?
16:00–16:30	Ranjana Gupta: Analysis of intellectual property tax planning strategies of multinationals and the impact of the BEPS project	Christine Tjen and Chris Evans: Causes and consequences of corruption in tax administration: An Indonesian case study
16:45–17:30	Members meeting (EB202) TRN Executive and Steering Group	
19:00	Langtry Manor – Welcome drinks	
19:30	Dinner	

Wednesday 6 September 2017

09:00–09:45	Keynote Professor John Hasseldine, University of New Hampshire. Panel including representatives of CloT, ICAEW and industry. The Digitization of Tax: Where to Next? EB206	
Parallel sessions		
	EB206	EB202
09:45–10:15	Hans Gribnau and Sonja Dusarduijn: Principles-based legislation: a Dworkinian perspective	Agung Darono and Affan Nuruliman: Tax compliance monitoring as a discursive practice: Evidence from Indonesia
10:15–10:45	Brian Keegan et al: Tax compliance theories and fiduciary taxes: Do the shoes fit?	Puseletso Letete: A critical analysis of the OECD International VAT/GST guidelines on mutual co-operation, exchange of information and other arrangements: Challenges for the South African development community
10:45–11:45	Refreshment break	
	EB206	
11:15–11:45	Bronwyn McCredie and Kerrie Sadiq: CSR and tax: A study in the transition from an 'aggregate' to 'real entity' view of corporations	
11:45–12:15	Elody Hutten et al: The Dutch tax planning sector: Identifying changes in attitudes, policy and output	
12:15–12:45	Jane Frecknall-Hughes et al: Older People and their Tax Affairs: Behavioural Aspects and Nudging	
12:45–13:45	Buffet lunch served on the 7th floor	
13:45–14:15	Riad Cheikh et al: The impact of moral intensity on tax compliance decisions	
14:15–14:45	Marco Greggi: In praise of privacy in the age of the exchange of information	
14:45–15:15	Pernill van der Rijt et al: Sharing corporate tax knowledge with external tax advisers	
15:15–15:30	Closing remarks	

