

Tax Research Network 2021 Annual Conference



Programme Schedule – Parallel Sessions

11.00am – 12.30pm - 8th Sept

Parallel Session 1 (Live and online)

- *Corporate Tax Planning: Recognition, Measurement and Analysis - A Review and Synthesis*
Alan Kirkpatrick (Bournemouth University)
- *Justice as Mutual Advantage in International Taxation*
Ira Lindsay (University of Surrey)
- *“TAX HAVEN” as a country-wide stigma*
Mayya Konovalova (University of Birmingham)

Parallel Session 2 (Online only)

- *Voice and Silence in Tax: A Study into the Propensity of Tax Practitioners for Speaking Up*
Brendan McCarthy (University of Limerick, Ireland)
- *Why “Everyday Libertarianism” is incoherent*
Douglas Bamford (Cambridge University)

Parallel Session 3 (Online only)

- *Tax Evasion and Fraud in the 1930s: The Case of the Dominion Manufacturing Company Ltd in Colonial Cyprus*
Christina Ionela Neokleous (Aston University), Alexander Apostolides (European University Cyprus, Cyprus) and Evangelia Matthopoulou (Bank of Cyprus Cultural Foundation, Cyprus)
- *Ease of Doing Business: What role can a good tax system play?*
Edidiong Bassey (National University of Galway, Ireland) and Emer Mulligan (National University of Galway, Ireland)

1.30pm – 3.00pm - 8th Sept

Parallel Session 4 (Live and online)

- *The Equalizer - (Inheritance, Tax Policy and Property Law in a post-Covid Europe)*
Marco Greggi (University of Ferrara , Italy)
- *The nature of the relationship between strategic management and corporate taxation: The use of strategic management by the UK tax practitioner in corporate taxation*
Mike Forrest (Heriot Watt University)
- *Impact of corporate governance on tax planning: An institutional theory perspective*
Muhammad Khawar (University of Bradford), Professor Tamer Elshandidy (Ajman University, UAE) and Dr Helena Pinto (University of York)

Parallel Session 5 (Online only)

- *A Cost-based Value Chain Analysis for International Tax Rights*
Benita Mathew (University of Surrey)
- *Potential tax ratio, tax effort and tax inefficiency in the OECD: an empirical study using the stochastic tax frontier model*
Binh Tran-Nam (University of New South Wales, Australia) and Thai-Ha Le (Fulbright University, Vietnam)
- *Corporate Tax Strategy Reporting*
Salma Ashour (Bangor University) Doris M. Merkl-Davies (Bangor University) and Helen Rogers (Bangor University)

Parallel Session 6 (Online only)

- *The impact of demographic variables on value-added tax compliance by small businesses in South Africa*
Anculien Schoeman (University of Pretoria, South Africa), Hanneke du Preez (University of Pretoria, South Africa) and Chris Evans ((University of Pretoria, South Africa and University of New South Wales, Australia)
- *The influence of reciprocity nudges on voluntary tax compliance in South Africa: Evidence from an experimental study*
Nompumelelo Monageng (University of Pretoria, South Africa), Chris Evans (University of Pretoria, South Africa and UNSW Business School Australia) and Theuns Steyn (University of Pretoria, South Africa)
- *Can the theory of the firm assist in understanding taxpayer compliance behaviour in the mining sector?*
Richard Taylor (Monash University, Australia)

11.00am – 12.30pm - 9th Sept

Parallel Session 7 (Live and online)

- *Is there housing for me? The case of the stamp duty land tax exemption and social housing in the UK*
Carlene Wynter (Aston University), Nunung Hidayah (Southampton University), Sarah Lauwo, (Goldsmiths University, London) and Melina Manochin (Aston University)
- *Exploring expectation gaps in the delivery of tax services in the UK: a small tax practitioner perspective*
Lynda Burkinshaw (University of Sheffield), Lindsay Stringfellow (University of Exeter) and Lynne Oats (University of Exeter)
- *The role of accounting in (re)creating social inequality from the bottom up: An empirical study of how claimants manage their tax credits obligations*
Sara Closs-Davies (Bangor University), Koen P.R. Bartels (University of Birmingham) and Doris Merkl-Davies (Bangor University)

Parallel Session 8 (Online only)

- *Sin in the city: South African sin taxes during COVID-19*
Teresa Pidduck (University of Pretoria, South Africa) and Sumarie Swanepoel (University of Pretoria, South Africa)
- *Ethics and oil and gas taxation - the case of the UK*
Jane Frecknall-Hughes (University of Nottingham) and Hafez Abdo (University of Nottingham)

Parallel Session 9 (Online only)

- *The role of taxation in support of EU cybersecurity initiatives for sustainable futures*
Cristina Trenta (Orebro University, Sweden)
- *Contextualising Digital Technology Adoption in Tax Administration*
Emer Mulligan (National University of Galway, Ireland), Adegboyega Ojo, Fatemeh Ahmadi Zeleti and Grace Walsh

1.30pm – 3.00pm - 9th Sept

Parallel Session 10 (Live and online)

- *Artificial Intelligence and the Tax Practitioner*
Elaine Doyle (University of Limerick, Ireland), Patrick Buckley (University of Limerick, Ireland), Brendan McCarthy (University of Limerick, Ireland) and Ruth Gilligan (PwC)
- *Mapping tax education in the UK*
Stephen Daly (King College London) and Amy Lawton (University of Edinburgh)
- *Compliance Risk Management Capability Maturity Model - A tool for assessing and improving the performance of Compliance Risk Management in tax administrations*
Ulf Johannesson (Swedish Tax Agency) and Dianne Van den Cruyce (Belgium Tax Administration)

Parallel Session 11 (Online only)

- *Measuring Tax Literacy: A scoping review*
Bernadene De Clercq (University of South Africa), Clara Vonhof (University of Mannheim, Germany) and Carmela Aprea (University of Mannheim, Germany)
- *A longitudinal study of students' perceptions of immersive virtual reality teaching interventions*
Hanneke Du Preez (University of Pretoria, South Africa) and Tanya Hill (University of Pretoria, South Africa)

Parallel Session 12 (Online only)

- *Revisiting the morality of taxation*
Renuka Viswamohanan (Cochin University of Science and Technology, India) and Shanmugham D. Jayan (Vijayaraghavan and Devi Associates, India)
- *Judicial Reasoning and Methodology in the Interpretation of Tax Statutes – the UK experience*
Rita Cunha (New York University, USA)