



European Accounting Association
 35th Annual Congress
 9–11 May 2012, Ljubljana – Slovenia

Session	Date	Time	Room	Chair	ID	Author	Discussant	Paper Title
TX.RF. Session 01	9 th May 2012	14:00 - 15:30	P-213	Amy Hageman	16298	Gernot Brähler		Are Tax Payers Affected By The Tax Legislation Concerning Their Date Of Civil Marriage? – Empirical Evidence From Germany
					15690	Jonathan Farrar		The Effect Of Outcome Favourability With Horizontal Equity And Procedural Fairness On Tax Compliance
					15676	Katrin Hausmann		Property And Transfer Tax Capitalization - (no) Evidence From Germany
					17534	Aldy Silva		Sped – Public Digital Bookkeeping System: Increasing The Tax Base Declared By Brazilians’ Companies
					16216	Christine Tjen		The Effects Of Income Tax Rate Reduction In Indonesian Income Tax Law Of 2008 Towards Firms’ Policies In Preparing Financial Statement
TX.RF. Session 02	9 th May 2012	16:00 - 17:30	P-213	Erich Pummerer	16285	Christoph Engelhard		Tax Capitalization In The Valuation Of Corporation Shares – A Formal Analysis Of The German Settlement Tax System For Asymmetries



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					16164	Paula Faria		How R&d And Tax Incentives Influence Economic Growth: Econometric Study For The Period Between 1995 And 2008 Of Eu-15
					16461	Robert Helbig		The Impact Of The Declining-Balance Depreciation On The Date Of Investment - An Analysis Of The Amendments Relating To The Fiscal Depreciation Rules Within The German Business Activity Support Program
					16326	Peter Mueller		Destination Based Cash Flow Taxes In The Eu
					15608	Rainer Niemann		Asymmetric Taxation And Performance-Based Incentive Contracts