

# Norwegian Centre for Taxation

## 5<sup>th</sup> Norwegian Tax Accounting Symposium

June 11-12, 2026

### Conference Program

Venue: Norwegian School of Economics, Auditorium B

#### Time allocation

Presentation: 20 minutes

Discussant: 15 minutes

Q&A: 25 minutes

#### Thursday, June 11, 2026

08:30 – 09:15 Registration and coffee

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

09:30 – 10:30 ***Interagency Disclosure Use in Government Enforcement***  
**Daphne Armstrong (University of Michigan)**

Discussant: **Erin Towery (University of Georgia)**

Moderator: Maximilian Todtenhaupt (Leibniz University Hannover & NHH)

10:30 – 11:00 Coffee break

11:00 – 12:00 ***Tax Policy Uncertainty and Investment***  
Philipp Dörrenberg, Fabian Eble, Davud Rostam-Afschar, Maik Sattelmaier,  
**Johannes Voget (University of Mannheim, presenter)**

Discussant: **Petro Lisowsky (Boston University)**

Moderator: Evelina Gavrilova-Zoutman (NHH)

12:00 – 13:00 Lunch

13:00 – 14:00 ***The Effect of Tax Abatement Disclosure on Municipal Financing***  
Lei Li, Liwei Weng, **Jaron H. Wilde (University of Iowa, presenter)**, and Cheng  
(Colin) Zeng

Discussant: **David Samuel (Singapore Management University)**

Moderator: Mohammed Mardan (NHH)

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

14:30 – 15:30 ***M&A under Pressure: How Do Interest Limitation Rules Affect the Market for Corporate Control?***

Eliezer Fich, Lisa Hillmann, Johanna Kling, and **Barbara Stage (WHU, presenter)**

Discussant: **Michael Overesch (University of Cologne)**

Moderator: Sabrina Chi (California State University Fullerton)

15:30 – 16:00 Coffee break

**16:00 – 17:00** ***Anticipating Change: Stock Market and Firm Responses to Disaggregation in Income Tax Disclosures***  
Derek Christensen, **Dan Lynch (University of Wisconsin-Madison, presenter)**, Anh Nguyen, and Max Pflitsch

Discussant: **Ulf Mohrmann (NHH)**  
Moderator: Theresa Bührle (NHH)

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

**19:00** **Conference dinner at Bjerck (Torgallmenningen 1A, 5014 Bergen)**

#### Friday, June 12, 2026

**09:00 – 10:00** ***How Do U.S. Multinationals Navigate the Global Minimum Tax?***  
**Martin Jacob (IESE, presenter)**, Kaitlyn Kroeger, Jaron Wilde, and Ryan Wilson

Discussant: **Rebecca Lester (Stanford University)**  
Moderator: Elisa Casi-Eberhard (NHH)

10:00 – 10:30 Coffee break

**10:30 – 11:30** ***R&D Tax Credit Consultants and Small-Firm Innovation***  
**Mary Cowx (Arizona State University, presenter)**, David Kenchington, and Roger White

Discussant: **Arndt Weinrich (Rotterdam School of Management)**  
Moderator: Simone Traini (NHH)

11:30 – 12:00 Coffee break

**12:00 – 13:00** ***Competitive externalities of US government financial assistance***  
Elisa Casi-Eberhard, Constanza Cincotta, and **Allison Koester (Georgetown University, presenter)**

Discussant: **Cinthia Valle Ruiz (IE University)**  
Moderator: Maximilian Todtenhaupt (Leibniz University Hannover & NHH)

13:00 – 14:00 Farewell & lunch