Program

**DAY ONE** (Wednesday, 24th)

09.15-09.30  **Welcome and Workshop Aims** by Professor Mogens Kamp Justesen & CBS Sustainability Centre Director Jeremy Moon

09.30-10.30 **Measuring the Scale of a Complex Issue** (60 min/30 min each)

- **Milogolov** – The Emergence of the “Technological Tax Hub”: Digitally Oriented Reforms in Classical Tax Planning Hub Jurisdictions (discussants: Janský & Palanský)
- **Janský & Palanský** – The Most Important Tax Havens and the Role of Intermediaries (discussant: Migolov)

15 min break

10.45-11.45 **Measuring the Scale of a Complex Issue** (60 min/30 min each)

- **Janský, Palanská & Palanský** – On the Effects of Financial Secrecy (discussants: Elebiju & Okoriekwe)
- **Elebiju & Okoriekwe** - Counting the Cost: An Impact Analysis of Nigeria’s Tax Incentive Regime (discussants: Janský, Palanská & Palanský)

11.45-12.45 Lunch break incl. virtual lunch space

12.45-14.15  **Internal Controls and Audits** (90 min/30 min each)

- **Koerver-Schmidt** - The Income Inclusion Rule of the OECD GloBE Proposal (discussant: Björklund)
- **Boll & Brehm Johansen** - Internal Control as a Proxy for Direct Tax Inspection (discussant: Koerver-Schmidt)
- **Björklund** - Taxtech Imaginaries (discussants: Boll & Brehm Johansen)
DAY TWO (Thursday, 25th)

09.00-11.15 Narratives and Institutional Change (135 min/30 min each + 15 min break in between)

Uberbacher & Scherer - A performative Perspective on Institutional Disruption (discussants: Khaled, Anesa, Gond & Lloyd-Smith)


15 min break

Jaakkola - Taming Leviathan or Dismantling Democracy (discussant: Jespersen)

Jespersen - Responsible Corporate Tax Practice and Inequality (discussant: Jaakkola)

11.15-12.15 Lunch break incl. virtual lunch space

12.15-14.15 Key Note Presentation (public) + Q&A : Professor R. Avi-Yonah (University of Michigan) - possibility to send in questions in advance
DAY THREE (Friday, 26th)

09.00-11.15 Tax Professionals and Their Context (135 min/30 min each + 15 min break in between)

Schnider, Haack & Scherer - Legitimacy Judgement Formation as Deliberation (discussants: Ylönen, Jaakkola & Saari)

Hardeck, Inger, Moore & Schneider - Cross-cultural Evidence on Tax Disclosures in CSR Reports (Corlin Christensen & Seabrooke)

15 min break

Ylönen, Jaakkola & Saari - Ideational Power: Conceptualizing the Relationship Between Economic Policy Paradigms and Academic Disciplines (discussants: Hardeck, Inger, Moore & Schneider)

Corlin Christensen and Seabrooke - Legitimation Struggles in Multinational Corporate Tax Reporting (discussants: Schnider, Haack & Scherer)

11.15-12.15 Lunch break incl. virtual lunch space

12.15-14.15 Practitioner Panel (public) – moderated by Sarah Netter, PhD

Leading societal actors’ views on what are pressing knowledge gaps in a changing landscape and context for corporate tax and inequality?

Panelist will include NGOs, Tax professionals, Government officials, and Sustainability professionals in a debate and taking live questions from the audience

14.30-14.45 Conclusion by CBS Sustainability Centre Director Jeremy Moon & Professor Mogens Kamp Justesen