The first paper listed for each session is the main paper for discussion in the session. The second (and sometimes third) listed papers are set as additional reading. These papers either precede or extend the paper under discussion. The session leader should incorporate/integrate the background paper wherever necessary into the discussion of the main paper.

Background Reading for the seriously interested:

1. **Wednesday, September 27**  
   Introduction and overview

2. **Monday, October 2**

3. **Wednesday, October 4**

4. **Monday, October 9**
5. **Wednesday, October 11**  
Organizational form and agency problems


**Implicit taxes (or Tax capitalization)**

6. **Monday, October 16**


7. **Wednesday, October 18**


8. **Monday, October 23**


**Income shifting**

9. **Wednesday, October 25**  
Intertemporal income shifting


10. **Monday, October 30**  
**Multijurisdictional income shifting**  

11. **Wednesday, November 1**  
**Multijurisdictional income shifting**  

**Book-tax interface**

12. **Monday, November 6**  
**Detecting earnings management with tax accounts**  

13. **Wednesday, November 8**  
**Information content in tax accounts**  

14. **Monday, November 13**  
**Information content of taxable income**  
15. **Wednesday, November 15**


16. **Monday, November 20**


Myers, M.M., L. Lynch, and S. Olhoft, 2006, Does aggressive financial reporting accompany aggressive tax reporting (and vice versa), University of Iowa working paper.


**Capital structure**

17. **Wednesday, November 22**


18. **Monday, November 27**


19. **Wednesday, November 29**


20. **Monday, December 4 (examples of multi-party)**


21. **Wednesday, December 6**

**Wrap-up**


**Bonus Class at end of exam week – date to be determined:**

Hanlon, M. 2003, What can we infer about a firm’s taxable income from its financial statements? National Tax Journal, 56, 831-863

**Other papers:**

Heltzer, W., 2006, Conservatism and book-tax differences, University of Chicago working paper.