



Please Place your Title Here: Insert Line Breaks to Make it Look Nice

Author Name, Institute, E-mail:

Further Author Name, Further institute, Further E-mail:

Abstract

Place a short summary of the contents of your contribution here.

Keywords: Please enter some keywords here.

The text of your contribution starts here.

1 Headings

Three levels of headings are supported. Please use `\section`, `\subsection` and `\subsubsection`.

1.1 Heading level 2

This is an example of a `\subsection`.

1.1.1 Heading level 3

(`\subsubsection`) will look like this.

References may be cited using the `\cite` command as described, e.g., in [Mittelbach, Goossens, Braams, and Carlisle \(2005\)](#). For more information about the layout of citations see subsection 5.1.

2 Figures and Tables

Below you will find examples of tables. Please note and follow the special markup to achieve the desired BuR layout. Some dummy text demonstrates the usage of figures and tables.

For tables use the `\tabularx` environment. Additionally available `column` types are described in Table 1.

Table 1: Additional column types

Type	Description
C	centered X column
L	raggedright X column
R	raggedleft X column
d	allows vertical alignment of dots in numbers as shown in Table 2.

Table 2: Insert your caption here

magnim	elit	volortie	utat
tem	lor	-48.345	12
ullut	sim	-98.12	43
lortin	corper	-265.124	29
del	dolorpe	-50.0	122
tem	some text some text		
lortin	corper	-265.0	29
lortin	corper	-265.0	29
del	dolorpe	50.12	122

Add further comments to the table here

Source: or a source line

The background of table rows appears in white and gray by turns. To merge columns with gray background use

```
\multicolumn{3}{%
>{\columncolor[gray]{0.9}}column type}
{some text}
```

as shown in row 5 in Table 2.

Wide tables are set in a `\table*` environment which is shown in Table 3.

Lorem ipsum dolor sit amet, consetetur sadipscing elitr, sed diam nonumy eirmod tempor invidunt ut labore et dolore magna aliquyam erat, sed diam voluptua. [Löffler \(1996a\)](#) Lorem ipsum dolor sit amet, consetetur sadipscing elitr, sed diam nonumy eirmod tempor invidunt ut labore et dolore magna aliquyam erat, sed diam voluptua.

Lorem ipsum dolor sit amet, consetetur sadipscing elitr, sed diam nonumy eirmod tempor invidunt ut labore et dolore magna aliquyam erat, sed diam voluptua.

Lorem ipsum dolor sit amet, consetetur sadipscing elitr, sed diam nonumy eirmod tempor invidunt ut

Table 3: Please insert your caption here

magnim	elit	volortie	utat	magnim	elit	volortie	utat	eppet
tem	lor	-48	12	tem	lor	-48	12	12
ullut	sim	-98	43	ullut	sim	-98	43	43
lortin	corper	-265	29	lortin	corper	-265	29	29
del	dolorpe	-50	122	del	dolorpe	-50	122	122
tem	lor	-48	12	tem	lor	-48	12	12
ullut	sim	-98	43	ullut	sim	-98	43	43
lortin	corper	-265	29	lortin	corper	-265	29	29
del	dolorpe	-50	122	del	dolorpe	-50	122	122

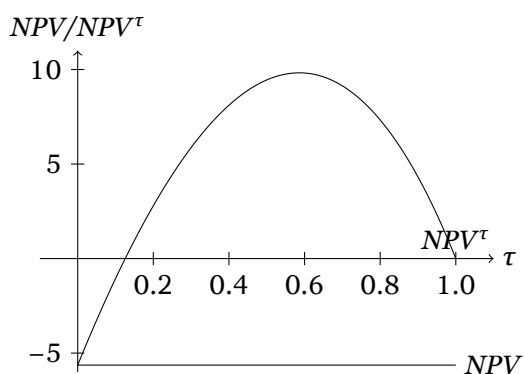
Add additional text corresponding to your table here.

labore et dolore magna aliquyam erat, sed diam voluptua. Lorem ipsum dolor sit amet, consetetur sadipscing elitr, sed diam nonumy eirmod tempor invidunt ut labore et dolore magna aliquyam erat, sed diam voluptua. Lorem ipsum dolor sit amet, consetetur sadipscing elitr, sed diam nonumy eirmod tempor invidunt ut labore et dolore magna aliquyam erat, sed diam voluptua.

Lorem ipsum dolor sit amet, consetetur sadipscing elitr, sed diam nonumy eirmod tempor invidunt ut labore et dolore magna aliquyam erat, sed diam voluptua. Lorem ipsum dolor sit amet, consetetur sadipscing elitr, sed diam nonumy eirmod tempor invidunt ut labore et dolore magna aliquyam erat, sed diam voluptua. Lorem ipsum dolor sit amet, consetetur sadipscing elitr, sed diam nonumy eirmod tempor invidunt ut labore et dolore magna aliquyam erat, sed diam voluptua.

Lorem ipsum dolor sit amet, consetetur sadipscing elitr, sed diam nonumy eirmod tempor invidunt ut labore et dolore magna aliquyam erat, sed diam voluptua. Lorem ipsum dolor sit amet, consetetur sadipscing elitr, sed diam nonumy eirmod tempor invidunt ut labore et dolore magna aliquyam erat, sed diam voluptua.

Figure 1: Place your caption here



Add additional text corresponding to your figure here.

Video 1: Presentation of my First BuR Contribution

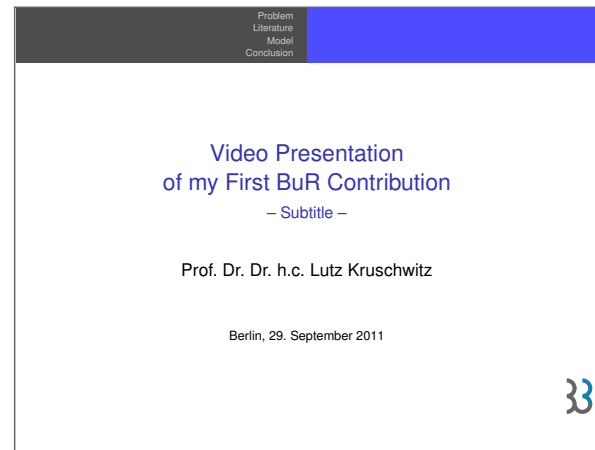


Figure environments may be misused to place other objects with heading and/or caption

invidunt ut labore et dolore magna aliquyam erat, sed diam voluptua.

3 Math

Business Research appears in twocolumn mode. This fact might sometimes lead to a challenging task when typesetting formulas. To provide a little more space for your formulas you might adjust the horizontal space between the formula label and the formula itself. Use in your preamble e.g.

$$(1) E = m \times c^2$$

`\setlength{\mathindent}{3pt}`



for that adjustment.

$$(2) E = m \times c^2$$

4 Theorems

Use the `theorem` environment for definitions, lemmas, hypothesis etc. To create individual desired theorems e.g. “Definition” use

```
\newtheorem{definition}{Definition}
```

in your preamble. The `theoremstyle bur` then leads to the following result

Definition 4.1 (Lorem ipsum dolor sit amet)

Lorem ipsum dolor sit amet, consetetur sadipscing elitr, sed diam nonumy eirmod tempor invidunt ut labore et dolore magna aliquyam erat, sed diam voluptua.

```
\begin{definition}[Lorem ipsum ...]
Lorem ipsum dolor sit ...
\end{definition}
```

Theorems are labeled and have an optional item in round brackets. The content of the theorem appears in italics.

5 Citation style and bibliography style (with BiBTeX)

The following specifications have to be used for citations or the bibliography, respectively. In case

Table 4: For some tables alternating line colours are not appropriate

magnim	elit	volortie	utat
tem	lor	-48	12
lortin	sim	-98	43
	corper	-265	29
	dolorpe	-50	122
tem	lor	-48	12
ullut	sim	-98	43
lortin	corper	-265	29
del	dolorpe	-50	122

Add further comments to the table here
 Source: or a source line

of the citation layout, the examples are followed by the BiBTeX syntax for BiBTeX users. The bibliography entries are described in appendix A. The `bur.bst` file as the style file for the bibliography works fine. No adjustments of the `.bb1`-file are necessary. If you don't use BiBTeX please be sure to provide your contribution with the specified layout. Note that because of the usage of the `natbib`-package the commands `\cite` and `\citet` lead to the same result.

5.1 Citation style

References have to be cited by the author-year system. All hints and comments are embedded in the continuous text. Please do not use footnotes for citations. The following examples illustrate the desired style for citations:

- If citations are enclosed in round brackets, the corresponding year is not enclosed by round brackets additionally; page reference is located after the year followed by a colon:
 Lorem ipsum dolor sit amet, consetetur sadipscing elitr, sed diam (Schanz and Schanz 2011: 349).
 Syntax: (`\citealp[349]{schanz2011}`)
- In case of more than one source, the sources are separated by a semicolon:
 Lorem ipsum dolor sit amet, consetetur sadipscing elitr, sed diam (Bottazzi, Hens, and Löf-
 fler 1998; Fehr and Wiegard 2003).
 Syntax:
`(\citealp{bottazzi1998};`
`\citealp{fehr2003})`
- A little more work is caused by more than one source plus page references:
 Lorem ipsum dolor sit amet, consetetur sadipscing elitr, sed diam (Bottazzi, Hens, and Löf-
 fler 1998: 201-203; Fehr and Wiegard 2003: 309 et seq.).
 Syntax:
`(\citealp*[201-203]{bottazzi1998};`
`\citealp*[309 et seq.]{fehr2003})`
- If the source is embedded in the continuous text and not displayed in round brackets at the end of sentence use the following style
 Lorem ipsum Abdul-Kader (2006) dolor sit amet, consetetur sadipscing elitr, sed diam.



Syntax: `\citet{abdulkader2006}`

or

Lorem ipsum [Abdul-Kader \(2006: 1701\)](#) dolor sit amet, consetetur sadipscing elitr, sed diam.

Syntax: `\citet[1701]{abdulkader2006}`

when page references are applied.

- References with the same author but different years are cited as follows:

Lorem ipsum [Albers \(1996 and 2000\)](#) dolor sit amet, consetetur sadipscing elitr, sed diam.

Syntax: `\citet{albers1996,albers2000}`

Lorem ipsum [Albers \(1996, 2000, and 2009\)](#) dolor sit amet, consetetur sadipscing elitr, sed diam.

Syntax:

```
\citeauthor{albers1996}  
\citeblue{()\citeyear{albers1996},  
\citeyear{albers2000}, and  
\citeyear{albers2009}\citeblue{)}
```

5.2 Bibliography style

The reference list should ideally be sorted in alphabetical order. References are provided without any indentation. The following description includes the most common types of references. Journal names are not abbreviated.

All words of a title have a leading capital letter except for articles (a, an, the), conjunctions and prepositions of up to four letters (e.g. on, of, at, to, by, and, or, but, from, with).

The references are sorted by the last names of the authors whereas e.g. “von” is not considered as a part of the last name, “von Krogh” comes before “Sureth”. The articles as for example “van” and “della” are part of the last name. That means that “Sureth” comes before “Van Gogh”. To get the right sorting order please use `author={Van Gogh, Vincent}` or `author={Vincent {Van Gogh}}` in your .bib-Database.

1. Monographs

[Kruschwitz \(2007\)](#)

Kruschwitz, Lutz (2007): *Investitionsrechnung*, 11th ed., Oldenbourg Verlag: München.

[Schanz and Schanz \(2011\)](#)

Schanz, Deborah and Sebastian Schanz (2011): *Business Taxation and Financial Decisions*, Springer: Heidelberg.

[Mittelbach, Goossens, Braams, Carlisle, and Rowley \(2004\)](#)

Mittelbach, Frank, Michel Goossens, Johannes Braams, David Carlisle, and Chris Rowley (2004): *The LaTeX Companion. Addison-Wesley Series on Tools and Techniques for Computer T*, 2nd ed., Addison-Wesley Professional: München.

[Cowley, Gutiérrez, Kesti, and Soo \(2008\)](#)

Cowley, Nick, Carlos Gutiérrez, Juhani Kesti and Mei-June Soo (eds.) (2008): *Global Corporate Tax Handbook 2008*, International Bureau of Fiscal Documentation: Amsterdam.

2. Journals

[Löffler \(1996b\)](#)

Andreas Löffler (1996b): Variance Aversion Implies μ - σ^2 -Criterion, *Journal of Economic Theory*, 69 (3): 532-539.

[Niemann and Sureth \(2005\)](#)

Niemann, Rainer and Caren Sureth (2005): Capital Budgeting with Taxes under Uncertainty and Irreversibility, *Journal of Economics and Statistics*, 225: 77-95.

[Krogh and Roos \(1996\)](#)

Krogh, Georg von and Johan Roos (1996): A Tale of the Unfinished, *Strategie Management Journal*, 19 (9): 729-737.

[Arnold and Gillenkirch \(2011\)](#)

Arnold, Markus C. and Robert M. Gillenkirch (2001): Centralization Versus Delegation in an Experimental Capital Budgeting Setting, *Business Research*, 4 (1): 10-30, <http://www.business-research.org/2011/1/accounting/2975/arnold-gillenkirch-centralization.pdf> (Access date: 2011-11-08).

- Incollections** (notice, name and surname of the first editor are not reversed)

[Fehr and Wiegard \(2003\)](#)

Fehr, Hans and Wolfgang Wiegard (2003): ACE for Germany? Fighting for a Better Tax System, in: Michael Ahlheim, Heinz-Dieter Wenzel, and Wolfgang Wiegard (eds.): *Steuerpolitik – Von der Theorie zur Praxis: Festschrift für Manfred Rose*, Springer Verlag: Berlin et al., 297-324.



Offermanns (2006)

Offermanns, René (2006): Belgium, in: Juhani Kesti (ed.), *European Tax Handbook 2006*, International Bureau of Fiscal Documentation: Amsterdam, 63-82.

4. Inproceedings

Matta and Chefson (2005)

Matta, Andrea and Robert Chefson (2005): Formal Properties of Closed Flow Lines with Limited Buffer Capacities and Random Processing Times, in: J. Manuel Felix-Teixera and A. E. Carvalho Brito (eds.): *The 2005 European Simulation and Modelling Conference*, Porto, 190-198.

5. Unpublished (e.g. working paper, unpublished master thesis or internet resources)

Hundsdoerfer, Sielaff, Blaufus, Kiesewetter, and Weimann (2011)

Hundsdoerfer, Jochen, Christian Sielaff, Kay Blaufus, Dirk Kiesewetter, and Joachim Weimann (2011): The Influence of Tax Labeling and Tax Earmarking on the Willingness to Contribute – A Conjoint Analysis, Working Paper, arqus, http://www.arqus.info/mobile/paper/arqus_121.pdf (Access date: 2011-09-28).

Brown (2000)

Brown, Lawrence D. (2000): I/B/E/S Research Bibliography, 6th ed., <http://www2.gsu.edu/~wwwaceFaculty/lbrown/Bibliography.pdf> (Access date: 2011-02-15).

Overesch and Wamser (2011)

Overesch, Michael and Georg Wamser (2006): German Inbound Investment, Corporate Tax Planning, and Thin Capitalization Rules – a Difference-in-Difference Approach, Working Paper, Zentrum für Europäische Wirtschaftsforschung, http://papers.ssrn.com/sol3/papers.cfm?abstract_id=945327 (Access date: 2011-11-18).

Mintz and Weichenrieder (2005)

Mintz, Jack and Alfons J. Weichenrieder (2005): Taxation and the Financial Structure of German Outbound FDI, Working Paper, CESifo, http://papers.ssrn.com/sol3/papers.cfm?abstract_id=875306# (Access date: 2011-11-18).

Arnold and Schreiber (2009)

Arnold, Markus C. and Dominik Schreiber (2009): Audits, Reputation, and Repeated Interaction in a Capital Budgeting Setting, Working Paper, SSRN, http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1935469 (Access date: 2011-11-18).

6 Technical hints for the bibliography

If you apply BiBTeX the reference section is produced by

```
\bibliographystyle{bur}  
\bibliography{bur}
```

To run BiBTeX properly, you have to provide a database that includes the cited references. Here the name of the bib-file has to be `bur.bib`.

When not using BiBTeX use the following syntax for the reference section

```
\begin{thebibliography}{}  
\item{Reference 1}  
\item{Reference 2}  
\end{thebibliography}
```

In this case no separate database is needed. However, be sure that just the cited literature is included in the reference section.

References

Abdul-Kader, Walid (2006): Capacity Improvement of an Unreliable Production Line - An Analytical Approach, *Computers & Operations Research*, 33 (6): 1695-1712.

Albers, Sönke (1996): Optimization Models for Sales-force Compensation, *European Journal of Operational Research*, 89: 1-17.

Albers, Sönke (2000): Impact of Types of Functional Relationships, Decisions, and Solutions on the Applicability of Marketing Models, *International Journal of Research in Marketing*, 17: 169-175.

Albers, Sönke (2009): Misleading Rankings of Research in Business, *German Economic Review*, 10 (3): 352-363.

Arnold, Markus C. and Robert M. Gillenkirch (2011): Centralization Versus Delegation in an Experimental Capital Budgeting Setting, *Business Research*, 4 (1): 10-30, <http://www.business-research.org/2011/1/accounting/2975/arnold-gillenkirch-centralization.pdf> (Access date: 2011-11-08).



Arnold, Markus C. and Dominik Schreiber (2009): Audits, Reputation, and Repeated Interaction in a Capital Budgeting Setting, Working Paper, SSRN, http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1935469 (Access date: 2011-11-18).

Bottazzi, Jürgen, Hermann Hens, and Andreas Löffler (1998): Market Demand Functions in the CAPM, *Journal of Economic Theory*, 79: 192-206.

Brown, Lawrence D. (2000): I/B/E/S Research Bibliography, 6th ed., <http://www2.gsu.edu/~wwwaceFaculty/lbrown/Bibliography.pdf> (Access date: 2011-02-15).

Cowley, Nick, Carlos Gutiérrez, Juhani Kesti, and Mei-June Soo, eds. (2008): *Global Corporate Tax Handbook 2008*, International Bureau of Fiscal Documentation: Amsterdam.

Fehr, Hans and Wolfgang Wiegard (2003): ACE for Germany? Fighting for a Better Tax System, in: Michael Ahlheim, Heinz-Dieter Wenzel, and Wolfgang Wiegard (eds.): *Steuerpolitik – Von der Theorie zur Praxis: Festschrift für Manfred Rose*, Springer: Berlin et al., 297-324.

Hundsdoerfer, Jochen, Christian Sielaff, Kay Blaufus, Dirk Kiesewetter, and Joachim Weimann (2011): The Influence of Tax Labeling and Tax Earmarking on the Willingness to Contribute – A Conjoint Analysis, Working Paper, arqus, http://www.arqus.info/mobile/paper/arqus_121.pdf (Access date: 2011-09-28).

Krogh, Georg von and Johan Roos (1996): A Tale of the Unfinished, *Strategie Management Journal*, 19 (9): 729-737.

Kruschwitz, Lutz (2007): *Investitionsrechnung*, 11th ed., Oldenbourg: München.

Löffler, Andreas (1996a): *Capital Asset Pricing Model mit Konsumtion: Eine gleichgewichtstheoretische Untersuchung*, Deutscher Universitäts-Verlag: Wiesbaden.

Löffler, Andreas (1996b): Variance Aversion Implies μ - σ^2 -Criterion, *Journal of Economic Theory*, 69 (3): 532-539.

Matta, Andrea and Robert Chefson (2005): Formal Properties of Closed Flow Lines with Limited Buffer Capacities and Random Processing Times, in: J. Manuel Felix-Teixera and A. E. Carvalho Brito (eds.): *The 2005 European Simulation and Modelling Conference*, Porto, 190-198.

Mintz, Jack and Alfons J. Weichenrieder (2005): Taxation and the Financial Structure of German Outbound FDI, Working Paper, CESifo, http://papers.ssrn.com/sol3/papers.cfm?abstract_id=875306# (Access date: 2011-11-18).

Mittelbach, Frank, Michel Goossens, Johannes Braams, and David Carlisle (2005): *Der L^AT_EX-Begleiter*, 2nd ed., Addison-Wesley Professional: München.

Mittelbach, Frank, Michel Goossens, Johannes Braams, David Carlisle, and Chris Rowley (2004): *The L^AT_EX Com-*

panion. Addison-Wesley Series on Tools and Techniques for Computer T, 2nd ed., Addison-Wesley Professional: München.

Niemann, Rainer and Caren Sureth (2005): Capital Budgeting with Taxes under Uncertainty and Irreversibility, *Journal of Economics and Statistics*, 225: 77-95.

Offermanns, René (2006): Belgium, in: Juhani Kesti (ed.): *European Tax Handbook 2006*, International Bureau of Fiscal Documentation: Amsterdam, 63-82.

Overesch, Michael and Georg Wamser (2011): German Inbound Investment, Corporate Tax Planning, and Thin Capitalization Rules – a Difference-in-Difference Approach, Working Paper, Zentrum für Europäische Wirtschaftsforschung, http://papers.ssrn.com/sol3/papers.cfm?abstract_id=945327 (Access date: 2011-11-18).

Schanz, Deborah and Sebastian Schanz (2011): *Business Taxation and Financial Decisions*, Springer: Heidelberg.

Biographies

Alexandra Maßbaum is doctoral student and research assistant at the Chair of Business Administration, esp. Business Taxation at the University of Paderborn. She received her diploma degree in Business Administration with specialization in accounting, taxation, auditing, and management accounting, as well as corporate and tax law from the University of Osnabrück.

Caren Sureth is Professor and Chair of Business Administration, esp. Business Taxation since 2004 and also Head of the Center for Tax Research at the University of Paderborn. She received her doctorate from the University of Bielefeld, where she also reached her habilitation. She studied Business Administration, English, French, and Chinese and received her Diploma Degree at the University of Passau. Her main fields of research are the impact of taxation on entrepreneurial decisions, tax planning and taxation under uncertainty.



A BiB_TE_X entries

1. Monographs

```
@BOOK{kruschwitz2007,
  author    = {Lutz Kruschwitz},
  title     = {Investitionsrechnung},
  publisher = {Oldenbourg Verlag},
  address   = {München},
  edition   = {11},
  year      = {2007}
}

@book{brown2000,
  author = {Brown, Lawrence D.},
  title  = {I/B/E/S Research Bibliography},
  edition = {6th},
  year   = {2000},
  note   = {\url{http://www2.gsu.edu/~wwaceFaculty/lbrown/Bibliography.pdf}
           (Access date: 2011-02-15)}
}

@book{schanz2011,
  author    = {Schanz, Deborah and Sebastian Schanz},
  title     = {Business Taxation and Financial Decisions},
  publisher = {Springer Verlag},
  address   = {Heidelberg},
  edition   = {},
  year      = {2011}
}

@book{mittelbach2004,
  author    = {Mittelbach, Frank and Michel Goossens and Johannes Braams
              and David Carlisle and Chris Rowley},
  title     = {The LaTeX Companion. Addison-Wesley Series on Tools
              and Techniques for Computer T},
  publisher = {Addison-Wesley Professional},
  address   = {München},
  edition   = {2},
  year      = {2004}
}

@book{cowley2008,
  editor={Cowley, Nick and Carlos Gutiérrez and Juhani Kesti and Mei-June Soo},
  title={Global Corporate Tax Handbook 2008},
  publisher={International Bureau of Fiscal Documentation},
  address = {Amsterdam},
  edition={},
  year={2008}
}
```

2. Journals



```
@article{loeffler1996b,  
  author    = {Löffler, Andreas},  
  title     = {Variance Aversion Implies  $\mu$ - $\sigma^2$ -Criterion},  
  journal   = {Journal of Economic Theory},  
  volume    = {69},  
  number    = {3},  
  year      = {1996},  
  pages     = {532-539}  
}  
  
@article{niemann2005,  
  author={Niemann, Rainer and Caren Sureth},  
  title={Capital Budgeting with Taxes under Uncertainty and Irreversibility},  
  journal={Journal of Economics and Statistics},  
  volume={225},  
  number = {},  
  year={2005},  
  pages={77-95}  
}  
  
@article{krogh1996,  
  author = {Krogh, Georg von and Johan Roos},  
  title  = {A Tale of the Unfinished},  
  journal = {Strategie Management Journal},  
  volume = {19},  
  number = {9},  
  year   = {1996},  
  pages  = {729-737}  
}  
  
@Article{arnold2011,  
  author = {Arnold, Markus C. and Robert M. Gillenkirch},  
  title  = {Centralization Versus Delegation in an Experimental Capital Budgeting Setting},  
  pages  = {10-30},  
  year   = {2011},  
  journal = {Business Research},  
  volume = {4},  
  number = {1},  
  note   = {\url{http://www.business-research.org/2011/1/accounting/2975/arnold-gillenkirch-centralization.pdf} (Access date: 2011-11-08)}  
}
```

3. Incollections

```
@incollection{fehr2003,  
  author    = {Hans Fehr and Wolfgang Wiegard},  
  title     = {ACE for Germany? Fighting for a Better Tax System},  
  year      = {2003},  
  pages     = {297-324},  
  editor    = {Michael Ahlheim and Heinz-Dieter Wenzel and Wolfgang Wiegard},  
  booktitle = {Steuerpolitik \endash\space Von der Theorie zur Praxis:  
              Festschrift für Manfred Rose},
```




```
publisher = {Springer},
address   = {Berlin et al.}
}

@incollection{offermands2006,
  author    = {René Offermands},
  title     = {Belgium},
  year      = {2006},
  pages     = {63-82},
  editor    = {Juhani Kesti},
  booktitle = {European Tax Handbook 2006},
  publisher = {International Bureau of Fiscal Documentation},
  address   = {Amsterdam}
}
```

4. Inproceedings

```
@inproceedings{matta2005,
  author    = {Matta, Andrea and Robert Chefson},
  title     = {Formal Properties of Closed Flow Lines with Limited Buffer
              Capacities and Random Processing Times},
  year      = {2005},
  pages     = {190-198},
  editor    = {Felix-Teixera, J. Manuel and A. E. Carvalho Brito},
  booktitle = {The 2005 European Simulation and Modelling Conference},
  address   = {Porto}
}
```

5. Unpublished

```
@unpublished{hundsdoerfer2011,
  author = {Hundsdoerfer, Jochen and Christian Sielaff and Kay Blaufus
            and Dirk Kiesewetter and Joachim Weimann},
  title  = {The Influence of Tax Labeling and Tax Earmarking on the
            Willingness to Contribute \endash\xspace A Conjoint Analysis},
  note   = {Working Paper, arqus, \url{http://www.arqus.info/mobile/
            paper/arqus_121.pdf} (Access date: 2011-09-28)},
  year   = {2011}
}

@unpublished{overesch2006,
  author = {Overesch, Michael and Georg Wamser},
  title  = {German Inbound Investment, Corporate Tax Planning, and Thin
            Capitalization Rules \endash\xspace a Difference-in-Difference
            Approach},
  note   = {Working Paper, Zentrum für Europäische Wirtschaftsforschung,
            \url{http://papers.ssrn.com/sol3/papers.cfm?abstract_id=945327}
            (Access date: 2011-11-18)},
  year   = {2011}
}

@unpublished{mintz2005,
  author = {Mintz, Jack and Alfons J. Weichenrieder},
  title  = {Taxation and the Financial Structure of German Outbound FDI},
```



```
note      = {Working Paper, CESifo, \url{http://papers.ssrn.com/sol3/
papers.cfm?abstract_id=875306##} (Access date: 2011-11-18)},
year      = {2011}
}
```

```
@unpublished{arnold2005,
author    = {Arnold, Markus C. and Dominik Schreiber},
title     = {Audits, Reputation, and Repeated Interaction in a Capital
Budgeting Setting},
note      = {Working Paper, SSRN, \url{http://papers.ssrn.com/sol3/
papers.cfm?abstract_id=1935469} (Access date: 2011-11-18)},
year      = {2005}
}
```