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Contemporary Tax Practice John O. Everett, Cherie J. Hennig, Nancy Brown Nichols, 2016 Contemporary Tax Practice Research Planning and Strategies will change the way you teach your tax research course and the way future professionals learn how to perform tax research This all new text provides a solid foundation of tax research skills by teaching the nuances of conducting tax research in today s environment The book then provides exposure to frequently encountered tax planning topics and strategies better preparing users for their future in tax practice *Contemporary Tax Practice: Research, Planning and Strategies (5th Edition)* John O. Everett, Cherie Hennig, Nancy Nichols, 2021-08-16 Contemporary Tax Practice Research Planning and Strategies will change the way you teach your tax research course and the way future professionals learn how to perform tax research This all new text provides a solid foundation of tax research skills by teaching the nuances of conducting tax research in today s environment The book then provides exposure to frequently encountered tax planning topics and strategies better preparing users for their future in tax practice Contemporary Issues in Tax Research David Salter, Lynne Oats, 2016-03-01 This is the second volume of papers published by the global Tax Research Network based on its annual series of conferences These essays provide valuable insight into the rich diversity of contemporary tax research They draw on a variety of perspectives including psychology law organizational theory and public policy They are written by a mix of scholars from various places around the world and cover a range of themes including equity taxpayer compliance and rights and tax policy This volume will provide insights and inspiration to aspiring and experience tax researchers alike

Contemporary Issues in Taxation Research Andy Lymer, 2019-11-12 This book is based upon papers presented at the 10th Annual Conference of the Tax Research Network held at the University of Birmingham United Kingdom in September 2000 The book covers four discrete areas namely compliance e commerce and taxation international taxation and taxation within the European Union and value added tax and focuses within those areas on issues of topical and continuing interest In an introductory chapter the editors provide an overview of the subject matter of each of the substantive chapters of which there are eleven They conclude by seeking to extrapolate from those chapters notwithstanding their diversity various matters of wider and contemporary import to taxation The treatment of the material in this book by scholars from various academic disciplines and with differing geographical perspectives also gives distinct and instructive insights into widely recognised and enduring taxation problems within the above mentioned subject areas Further an appreciation and understanding of the multi faceted approaches which may be adopted for problem solving and which are evident in this book can only enhance the prospects of the ultimate resolution of these problems **Tax Avoidance Research** Antonio De Vito, Francesco Grossetti, 2024-02-22 This book explores the intricate realm of tax avoidance synthesizing existing empirical literature in the field The work starts by exploring the theoretical underpinnings of tax avoidance dissecting its unique features compared to tax evasion It delves into measurement methodologies and dissects the determinants contributing to its prevalence Moreover

it analyzes the economic consequences of tax avoidance emphasizing its impact on critical accounting issues including financial reporting transparency cost of capital and firm value Next the book offers a foundational understanding of graph theory unveiling the core elements of networks such as nodes and edges The book covers the theoretical fundamentals and addresses the practical side of constructing networks based on real world relational systems It emphasizes the importance of effective data collection and representation methods and underscores the importance of optimizing network layouts for enhanced visual representation Using network analysis the book further offers a deep dive into empirical studies on tax avoidance over the past two decades revealing insights into the collaborative nature of this stream of research Finally the book summarizes the key insights of the network analysis on tax avoidance It underscores the dynamic nature of individual authors roles and affiliations shedding light on the collaborative dynamics within institutions Contemporary Tax Research Shane Moriarity, Julie H. Collins, 1988

The Economic Psychology of Tax Behaviour Erich Kirchler, 2007-06-21 Tax evasion is a complex phenomenon which is influenced not just by economic motives but by psychological factors as well Economic psychological research focuses on individual and social representations of taxation as well as decision making In this 2007 book Erich Kirchler assembles research on tax compliance with a focus on tax evasion and integrates the findings into a model based on the interaction climate between tax authorities and taxpayers The interaction climate is defined by citizens trust in authorities and the power of authorities to control taxpayers effectively depending on trust and power either voluntary compliance enforced compliance or no compliance are likely outcomes Featuring chapters on the social representations of taxation decision making and self employed income tax behaviour this book will appeal to researchers in economic psychology behavioural economics and public administration Advances in Taxation John Hasseldine, 2023-06-16

In the latest volume of Advances in Taxation editor John Hasseldine includes studies from expert contributors to explore topics such as the stock market reaction to the Tax Cuts and Jobs Act strategic repatriations made by firms and corporate social responsibility and tax planning

A Journey Through European and International Taxation Carla De Pietro, Cees Peters, Eric Kemmeren, 2024-03-06 To some extent because of his overlapping careers in academia and politics the renowned tax scholar Peter Essers is known for his influential insight that the effects of taxation on the political balance of power and vice versa are always interlinked with other phenomena such as wars crises religious developments and inequalities in society In this widely ranging festschrift thirty six prominent tax scholars from all across Europe examine the legacy of Peter Essers research interests from the larger philosophical political and social factors driving tax history to the reality of the taxing State as experienced by taxpayers and tax officials The book s outstanding overview of the most relevant technical and policy aspects of European and international taxation includes deeply thoughtful chapters on such topics and issues as the following developing sustainable corporate tax governance tax whistleblowing transfer pricing balancing qualitative and quantitative approaches to tax research necessity to reach something close to equal treatment between the upper and lower

social classes consent and democracy tax rebellions tax evasion and tax avoidance taxation of cross border remote workers and their employers mitigation of double taxation of income earned by entertainers and sportspersons and the international tax treaty network More than a homage to this scholar s far reaching contributions this book is remarkable for the variety and academic rigour of the chapters The understanding its authors provide of both the broad contours and the intricacies of European and international taxation will be of inestimable value to tax practitioners policymakers tax consultants and academics as well as interested researchers in economics political science and sociology Taxation in the Digital Era Åsa Hansson,Joakim Wernberg,2025-09-30 This open access edited volume discusses the impact of digitalization on taxation using the Swedish welfare state model as a lens through which to examine the disruptive effect of new technologies on traditional tax models Taking a multidisciplinary approach it integrates perspectives from economics law audit and public policy to shed light on contemporary challenges in taxation With Sweden as a central case study the chapters in this book address broader concerns surrounding the impact of digital transformation on how states calculate and enforce tax as well as the role of international coordination in reforming tax policy The book covers many important topics such as financing public welfare international attempts to combat issues concerning multinationals and consumption taxation legitimacy and democratic implications as well as how digitalization impacts firms and tax authorities tax administration The effects of AI automation and remote work are all considered as well as how greater labor mobility is decreasing the emphasis on a geographical nexus for taxability and creating a need for urgent tax reform Providing a diverse set of theoretical and policy considerations this book will be essential reading for scholars students and policymakers working in the spheres of tax law the welfare state and public economics *Research Handbook on International Taxation* Yariv Brauner,2020-12-25 Capturing the core challenges faced by the international tax regime this timely Research Handbook assesses the impacts of these challenges on a range of stakeholders evaluating various paths to reform at a time when international tax policy is a topic high on politicians agendas **Tax and Government in the 21st Century** Miranda Stewart,2022-09-08 With an accessible style and clear structure Miranda Stewart explains how taxation finances government in the twenty first century exploring tax law in its historical economic and social context Today democratic tax states face an array of challenges including the changing nature of work the digitalisation and globalisation of the economy and rebuilding after the fiscal crisis of the COVID 19 pandemic Stewart demonstrates the centrality of taxation for government budgets and explains key tax principles of equity efficiency and administration Presenting examples from a wide range of jurisdictions and international developments Stewart shows how tax policy and law operate in our everyday lives ranging from family and working life to taxing multinational enterprises in the global digital economy Employing an interdisciplinary approach to the history and future of taxation law and policy this is a valuable resource for legal scholars practitioners and policy makers **Taxation** Lynne Oats,2012-03-29 Taxation is a subject of enquiry that cuts across a range of disciplines including law economics

politics psychology history and accountancy to name a few However research into taxation as a social and institutional phenomenon rather than as abstraction from the real world is largely neglected Taxation A Fieldwork Research Handbook opens up new avenues of enquiry in the research of taxation by offering suggestions on how research might be conducted into actual tax practice rather than abstract models This book Introduces tax as a field of enormous potential for research to all social scientists Explains the methodological issues relating to tax research Provides new opportunities for tax researchers to widen the scope of their enquiries Encourages researchers to think differently about this subject Given the importance of taxation to modern society not only as a revenue raising mechanism but also as a tool of governance used to influence social actors this unique text is a vital read for any social science researcher interested in this subject

Beyond the Social Contract Nicolette Makovicky, Robin Smith, 2023-08-11 Tax and taxation are conventionally understood as the embodiment of social contract This ground breaking collection of essays challenges this truism examining what tax might tell us about the limits of social contract thinking The contributors shed light on contemporary fiscal structures and public debates about the moralities practices and imaginaries of tax systems using tax to explore the nature of citizenship personal freedom and moral and economic value Their ethnographically grounded accounts show how taxation may be influenced by spaces of fiscal sovereignty that exist outside or alongside the state taking various forms from alternative religious communities to economic collectives

Controversies in Tax Law Anthony C. Infanti, 2016-03-03 This volume presents a new approach to today s tax controversies reflecting that debates about taxation often turn on the differing worldviews of the debate participants For instance a central tension in academic tax literature which is filtering into everyday discussions of tax law exists between mainstream and critical tax theorists This tension results from a clash of perspectives Is taxation primarily a matter of social science or of social justice Should tax policy debates be grounded in economics or in critical race feminist queer and other outsider perspectives To capture and interrogate what often seems like a chasm between the different sides of tax debates this collection comprises a series of pairs of essays Each pair approaches a single area of controversy from two different perspectives with one essay usually taking a mainstream perspective and the other a critical perspective In writing their contributions the authors read and incorporated reactions to each other s essays and paid specific attention to the influence of perspective on both the area of controversy and their contribution to the debate With contributions from leading mainstream and critical tax scholars this volume takes the first step toward bridging the gap between these differing perspectives on tax law and policy

Das Promotionshandbuch Norbert Franck, 2021-04-19 Eine Doktorarbeit ist Ergebnis eines herausfordernden Prozesses Das Handbuch zeigt wie sich dieser Prozess Schritt f r Schritt meistern l sst ein berzeugendes Expos schreiben das Dissertationsthema z gig bearbeiten das Ergebnis souver n pr sentieren und verteidigen Das Promotionshandbuch vermittelt das notwendige Know how um von der ersten Idee erfolgreich zum Dokortitel zu kommen Ein Nachschlageteil enth lt alle Informationen ber wissenschaftliche Standards Die praxisorientierten

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 20 Jahren leitet er Workshops für Postgraduierte Seine Erfahrungen mit den Fragen von Doktoranden und Doktorandinnen
 sind in dieses Buch geflossen *The Routledge Handbook of Behavioural Accounting Research* Theresa Libby, Linda
 Thorne, 2025-04-29 The Routledge Handbook of Behavioural Accounting Research covers a full range of theoretical
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 well as a valuable resource for established behavioural accounting researchers providing a comprehensive guide to the
 development and implementation of a behavioural accounting research project *Social Security Bulletin*, 1999 **A**
Research Agenda for Studies of Corruption Alina Mungiu-Pippidi, Paul M. Heywood, 2020-05-29 This interdisciplinary
 Research Agenda contains state of the art surveys of the field of corruption and points towards an agenda for future research
 This comprehensive work covers the main approaches to diagnosing analysing and measuring corruption as well as the ways
 to tackle it Chapters explore top political and grassroots corruption buying and stealing votes corruption in relation to
 gender and the media digital anti corruption and an examination of whistleblowing and market based tools Sustainability
and Social Responsibility of Accountability Reporting Systems Kıymet Tunca Çaliyurt, Roshima Said, 2018-03-01 This book
 explores sustainability and social responsibility from the point of view of accountability reporting systems The contributions

to this volume open up discussions about the theory and application of sustainability and social responsibility across various corporate sectors and assists the reader in applying sustainable corporate social responsibility reporting across those sectors. As a central theme, the book addresses how the theory and application in sustainability and social responsibility has different dimensions and aspects which are impossible to apply across different sectors. This point of view is supported by chapter contributions from countries around the world including Turkey, Serbia, Malaysia, United States, South Africa, Italy, China, Brasil, Romania, Serbia, Puerto Rico, Algeria. Academics worldwide will discover in *Sustainability and Social Responsibility of Accountability Reporting Systems: A Global Approach* the latest developments about corporate social responsibility and sustainability of accountability reporting systems.

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