Call for Papers

2019 Research Symposium on Taxes, Transparency, and Social Responsibility

Firms are expected to fulfill their economic and social function in accordance with legal requirements and ethical expectations set by civil society and implemented by government. Further, in exchange for their license to operate, firms are held accountable for their actions through a system of monitoring and reporting. Thus, paying taxes owed, reporting corporate activities transparently, and meeting society’s expectations are fundamental obligations. Although research has separately studied taxation, transparency, and corporate social responsibility (CSR) extensively, only recently have researchers begun to explore their potential relationships. This symposium seeks to promote this line of inquiry.

The University of Central Florida’s Kenneth G. Dixon School of Accounting and Washington State University’s Hoops Institute of Taxation Research and Policy are hosting a one-day research symposium in Denver, Colorado, on May 17, 2019, to foster development of this exciting new research stream. We envision a setting where a diverse community of scholars brings a range of research skills and interests together in a thoughtful yet supportive setting to address important questions pertaining to issues such as:

- The business case for considering tax as a CSR issue
- Effects of transparency on corporate tax avoidance
- NGOs, shareholder activists and corporate accountability for tax strategies
- Tax payments, CSR performance, and corporate reputations
- Tax accounting, CSR reporting, and corporate reputations
- Optimal levels of transparency in corporate tax disclosure
- Investor reactions to aggressive tax avoidance strategies
- The role of professional tax services firms in promoting multinational tax avoidance strategies
• Tax avoidance through profit shifting by multinationals, particularly out of developing countries
• Market responses to aggressive corporate tax avoidance
• Corporate social responsibilities for paying their “fair share”
• Ethical considerations in the use of aggressive corporate tax avoidance strategies
• Reconciling corporate tax and corporate citizenship strategies
• Reputational risks associated with aggressive corporate tax strategies
• Value in paying more (or less) tax
• Trade-offs between explicit and implicit taxes

We encourage paper submissions that are well-developed, yet still in a position to benefit from discussant and participant comments. Paper submissions will be accepted until January 15, 2019. Four or five of the most important and relevant working papers on these topics will be presented and thoroughly discussed. Authors of accepted papers will be notified by March 1, 2019. The organizers will provide up to $1,500 of travel costs per paper for the authors of accepted papers. Participation in the conference is by invitation only.

Interested scholars are welcome to contact Jeff Gramlich (jeff.gramlich@wsu.edu) or Robin Roberts (rroberts@ucf.edu) for more information.