

CALL FOR PAPERS

European Accounting Review
Invites manuscripts for a

Special Issue on Tax Research

Guest Editors:

Martin Jacob, WHU – Otto Beisheim School of Management
Richard Sansing, Tuck School of Business at Dartmouth

Tax policy can affect a wide variety of business decisions, including location decisions of firms, profit shifting of multinationals, capital structure, payout policies, and corporate investment. However, the extent to which taxes matter for these decisions can vary across countries. Institutional differences may accentuate or mitigate the response to taxes by firms, managers, and investors. For example, policy makers have responded to aggressive tax planning of multinationals and have implemented rules to prevent income shifting. Other countries set specific incentives by reducing corporate taxes or investor level taxes. Such political factors shape the form and nature of the tax impact on businesses.

This special issue of *European Accounting Review* is devoted to examining research in the broad area of taxation. Research topics appropriate for this special issue would include, but are not be limited to, the following:

- Role of taxes in business decisions
- Causes and consequences of tax avoidance and tax risk
- Measurement of tax avoidance and tax risk
- The role of institutions in tax planning
- Corporate governance, principal–agent issues, and taxation
- Managerial incentives and tax avoidance
- The effect of taxation on capital and corporate structure
- International profit shifting of multinationals
- Response of policy makers to cross-border profit shifting
- The effect of enforcement and policy changes on tax avoidance
- The role of the tax authority in business decisions
- The economic consequences of tax harmonization
- The effect of investor level taxes on asset prices
- Investor level taxes and firm decisions
- Capital gains taxation, lock-in effect, and stock-market returns
- Accounting for income taxes

EAR is committed to publishing innovative and original work that meets the highest standards of methodological rigor. Emerging scholars are especially encouraged to submit their work (to the Young Scholars Track). EAR welcomes papers regardless of research paradigm or disciplinary foundation. Papers using empirical-archival methods, experiments, field studies, and analytical approaches will be considered.

Papers submitted to this special issue will be subject to a double blind review process. Authors are encouraged to contact the guest editors in advance should there be any matters on which they require clarification (martin.jacob@whu.edu and Richard.C.Sansing@tuck.dartmouth.edu).

Authors should submit manuscripts via the ScholarOne manuscript submission site: <http://mc.manuscriptcentral.com/rear>

The deadline for submission is September 30th, 2015.

There are plans to hold an EAR Symposium on the topic at the 38th European Accounting Association Annual Meeting in Glasgow, United Kingdom, 28–30 April 2015 and a conference on tax research in Berlin on 9–10 July 2015. We strongly encourage authors who intend to submit a paper to the special issue to also submit their papers to the Berlin conference.