

Research Exemplar Talk: Tax Research

Nathan C. Goldman

North Carolina State University



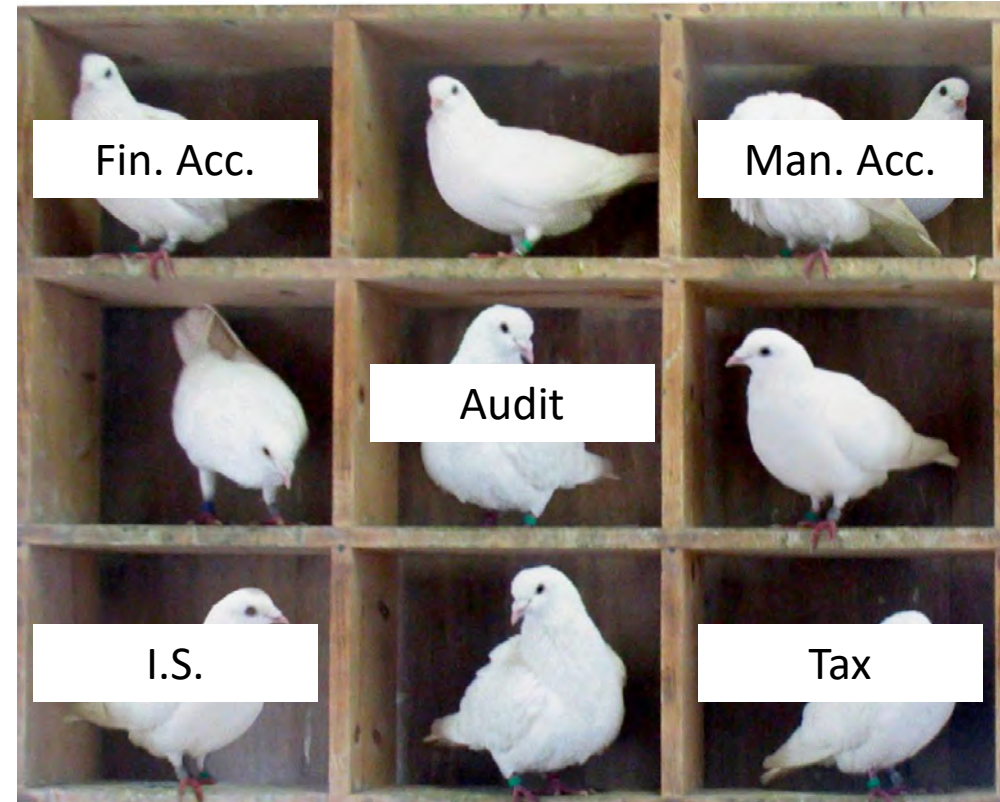
Where Were You 10 Years Ago Today?



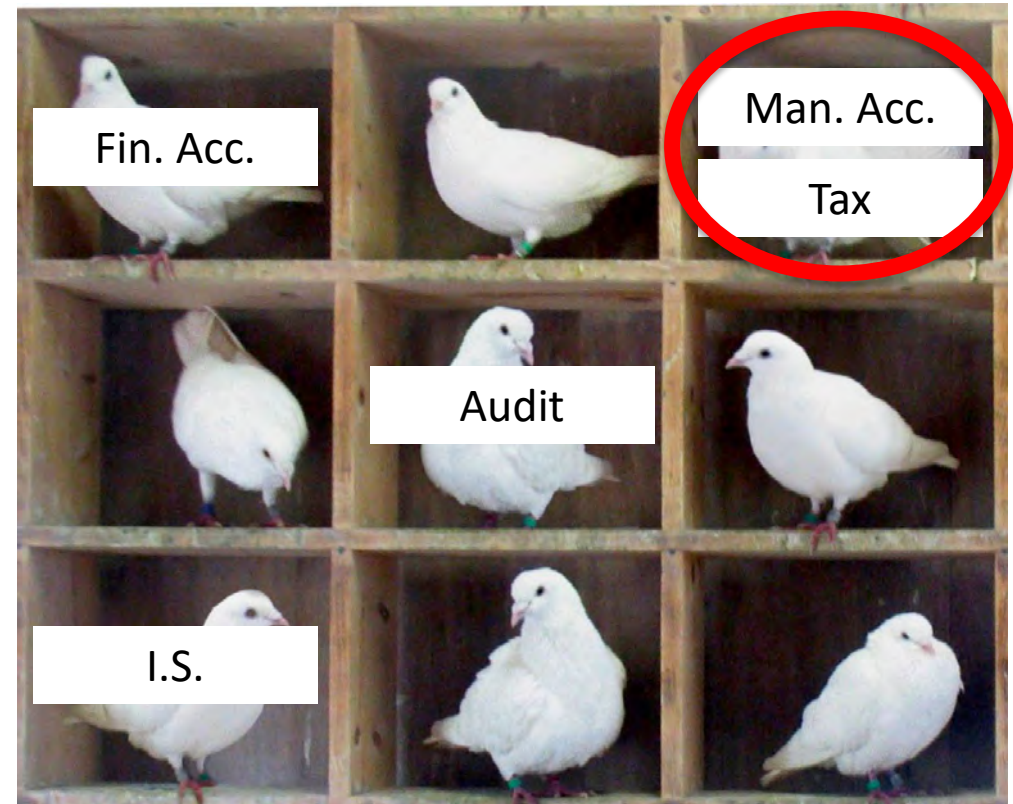
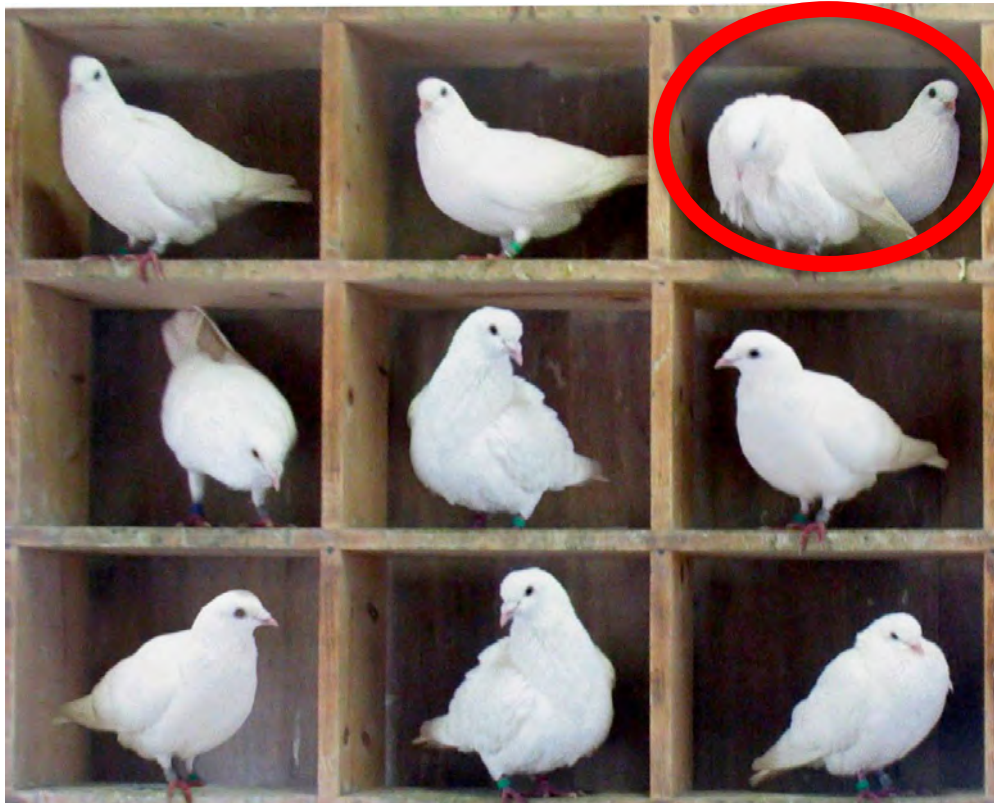
What Do I Remember From My AAA Doctoral Consortium?



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What Do I Remember From My AAA Doctoral Consortium?



Tax Research via Building Bridges

Journal of Accounting and Economics 60 (2015) 149–167



Contents lists available at ScienceDirect

Journal of Accounting and Economics

journal homepage: www.elsevier.com/locate/jae



The importance of the internal information environment for tax avoidance ☆ ☆ ☆



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ARTICLE INFO

Article history:

Received 12 April 2013

Received in revised form

25 July 2014

Accepted 8 September 2014

Available online 2 October 2014

JEL classification:

M41

Keywords:

Internal information quality

Management accounting

Tax avoidance

Tax risk

ABSTRACT

We show that firms' ability to avoid taxes is affected by the quality of their internal information environment, with lower effective tax rates (ETRs) for firms that have high internal information quality. The effect of internal information quality on tax avoidance is stronger for firms in which information is likely to play a more important role. For example, firms with greater coordination needs because of a dispersed geographical presence benefit more from high internal information quality. Similarly, firms operating in a more uncertain environment benefit more from the quality of their internal information in helping them to reduce ETRs. In addition, we provide evidence that high internal information quality allows firms to achieve lower ETRs without increasing the risk of their tax strategies (as measured by ETR volatility). Overall, our study contributes to the literature on tax avoidance by providing evidence that the internal information environment of the firm is important for understanding its tax avoidance outcomes.

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Tax Research via Building Bridges

Tax & Audit

THE ACCOUNTING REVIEW
Vol. 91, No. 5
September 2016
pp. 1411–1439

American Accounting Association
DOI: 10.2308/accr-51338

Do Income Tax-Related Deficiencies in Publicly Disclosed PCAOB Part II Reports Influence Audit Client Financial Reporting of Income Tax Accounts?

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The University of Texas at Dallas

Stephen J. Lusch
The University of Kansas

ABSTRACT: Deloitte's 2007 PCAOB Part II report identifies, among other issues, concerns related to the audit firm's quality controls with respect to auditing income tax accounts. We investigate whether Deloitte's actions to remediate the PCAOB's concerns are associated with changes to their clients' financial reporting for income taxes. We find that Deloitte's clients increased the reported valuation allowance on deferred tax assets and increased the reported reserve for uncertain tax benefits (UTBs) in response to increased auditor scrutiny over income tax accounts. Additionally, we find that in subsequent periods, Deloitte's clients report valuation allowances and UTB balances that are not significantly different than other annually inspected auditors, consistent with Deloitte changing the quality controls related to audits of income tax accounts after the failed remediation of the 2007 Part II report.

Keywords: PCAOB inspections; auditor scrutiny; valuation allowances; uncertain tax benefits.

THE JOURNAL OF THE AMERICAN TAXATION ASSOCIATION
Vol. 38, No. 2
Fall 2016
pp. 67–85

American Accounting Association
DOI: 10.2308/jtas-51323

The Cost of Compliance: FIN 48 and Audit Fees

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The University of Arizona

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University of Texas at Dallas

James Stekelberg
The University of Arizona

ABSTRACT: Effective for fiscal years beginning after December 15, 2006, FIN 48 significantly altered uncertain tax benefit (UTB) recognition and disclosure requirements relative to its predecessor standard, FAS 5. We examine the effect of the new standard on audit pricing. We first document that UTB-related audit fees increased following the implementation of FIN 48. However, we also find that this increase is primarily driven by a spike in the audit pricing of UTBs in 2007. Indeed, we find that the audit pricing of UTBs in the 2008–2012 period is not significantly different from that of the 2002–2006 period. We interpret these results to indicate that although firms incurred significant FIN 48 implementation costs, the ongoing audit pricing of UTBs under FIN 48 is similar to that of FAS 5. Our findings suggest that any potential benefits of FIN 48 may outweigh associated costs related to a temporary increase in audit fees.

Keywords: FIN 48; uncertain tax positions; audit fees.

JEL Classifications: H25; M40; M41; M42; M48.

Contents lists available at ScienceDirect

Accounting, Organizations and Society

ELSEVIER

journal homepage: www.elsevier.com/locate/aos

Does task-specific knowledge improve audit quality: Evidence from audits of income tax accounts[☆]

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ARTICLE INFO

Article history:
Received 1 February 2019
Received in revised form 9 November 2021
Accepted 11 November 2021
Available online 26 November 2021

Keywords:
Income tax audit quality
Tax enforcement
Task expertise
Income tax compliance
Task-specific expertise

ABSTRACT

Two forms of expertise can influence audit quality: industry and task-specific expertise. If tax knowledge is predominately task-specific, audit offices with increased exposure to complex tax issues will develop tax task-specific expertise. Using outcomes related to income tax account audits, we examine whether tax task-specific knowledge (TSK) accumulates at the audit office level and affects the income tax accounts' audit quality. We find that tax TSK increases the income tax accounts' audit quality, suggesting individual tax TSK accumulates at the office level. Additionally, semi-structured interviews of partners/senior managers at Big 4 audit firms validate group information processing as a theory that explains TSK developing at the office level and confirms that tax knowledge is predominantly task-specific with some industry-specific knowledge. We contribute to and extend the literature examining audit office expertise by providing evidence that exposure to complex tax issues develops TSK at the office level and enhances audit quality. These findings provide archival and qualitative evidence of how TSK develops at the office level.

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Received: 25 August 2021 | Accepted: 30 October 2023

DOI: 10.1111/1911-3846.12920

CAMA ACPC CONFEDERATION OF ACCOUNTING RESEARCH RESERVING CONFERENCE

ARTICLE

Disclosure of tax-related critical audit matters and tax-related outcomes

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Abstract
Given that tax-related critical audit matters (tax CAMs) were prevalent among accelerated filers (18.5% of observations) during the initial year of CAM disclosures, we examine whether an auditor's disclosure of tax CAMs is associated with variation in tax-related financial reporting quality, tax avoidance, and tax-related earnings management. Finding an association between tax CAMs and one of these tax outcomes would indicate that the new auditor reporting standard has indirectly affected investors. Examining the first year of CAM disclosures, we do not find that tax CAMs are associated with broad proxies of tax-related

Tax Research via Building Bridges

Tax & Financial

THE JOURNAL OF THE AMERICAN TAXATION ASSOCIATION
Vol. 46, No. 1
Spring 2024
pp. 57-81

American Accounting Association
DOI: 10.2308/JATA-2021-034

Did FASB Interpretation Number 48 (FIN 48) Affect Noninnovative Corporate Investment?

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ABSTRACT: As firms lower innovative investment in response to FASB Interpretation Number 48 (FIN 48), they choose between reallocating those funds to noninnovative investment, not changing noninnovative investment, or lowering noninnovative investment. Using a difference-in-differences research design, I provide evidence of the latter outcome. I also show that the results persist each year following FIN 48, are consistent across both types of noninnovative investment, and are more prominent among firms with declining research and development (R&D) and among firms not previously under continuous audit. I also provide evidence that these effects are mitigated when managers have greater incentives to reallocate investment. My findings respond to Blouin and Robinson (2014) call to understand the real effects of FIN 48 by providing evidence that it lowers firms' incentives for noninnovative investment.

Keywords: FIN 48; noninnovative investment; capital expenditures; mergers and acquisitions; tax disclosure.

ARTICLE

CAAA ACTC UNIVERSITY ACCOUNTING RESEARCH RESEARCH CONFERENCE

IRS scrutiny and corporate innovation

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Abstract

The IRS administers tax laws enacted by Congress. As part of the IRS's duties, they often consider taxpayers' financial statements to help ensure accurate tax reporting and payments. We posit that enhanced financial statement disclosures of tax information under FASB Interpretation Number 48 (FIN 48) lead to more IRS scrutiny and alter the incentives for corporate innovation. Using patent applications as a measure of corporate innovation, we employ a difference-in-differences research design with publicly listed US firms as the treatment group and privately held US firms not subject to the disclosure requirements as the control group. We find robust evidence that, following the onset of FIN 48, the number of patent applications by publicly listed firms decreased between 15.4% and 24.3% relative to private firms. This decline in patent applications is attributable to incre-

Do Financing Constraints Lead to Incremental Tax Planning? Evidence from the Pension Protection Act of 2006*

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BIN LI³, C.T. Bauer College of Business, University of Houston

ABSTRACT

Over the past three decades, academic research has sought to understand how cash shortfalls impact a firm's ability to take all available value-increasing investment projects. We investigate whether firms facing greater financing constraints turn to tax strategies that generate lower cash effective tax rates (ETRs) to mitigate the adverse effect of these financing constraints. We use the Pension Protection Act of 2006 (PPA 2006) as an exogenous shock to financing constraints for pension firms, but not for other firms. Using a difference-in-differences research design, we predict and find that pension firms experience a decrease in their cash ETRs by 1.8%–2.4% after the PPA 2006, relative to other firms. These cash tax savings mitigate the investment shortfall brought about by financing constraints by 19%. We also predict and find that the decline in cash ETRs is greater among firms more adversely affected by the PPA 2006. Our paper sheds light on the direction, causality, and economic magnitude of the association between financing constraints and tax planning activities. We also provide insight into the role of tax planning activities within firms' broader corporate business strategies in responding to financing constraints.

Contents lists available at ScienceDirect

Journal of Accounting and Economics

Journal homepage: www.elsevier.com/locate/jae
Journal of Accounting and Economics

Executive compensation, individual-level tax rates, and insider trading profits*

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ARTICLE INFO

Article history:
Received 23 October 2019
Received in revised form 15 December 2022
Accepted 16 December 2022
Available online 26 December 2022

JEL classification:

H24

H21

J33

M32

Keywords:

Insider trading
Executive compensation
Individual-level taxes

ABSTRACT

We examine whether individual-level taxes affect executives' propensity to use nonpublic information in insider trades. We predict and find a positive relation between abnormal insider trading profitability and income tax rates. Using plausibly exogenous variation in state income tax rates, we estimate that the average executive uses insider trading profits to offset between 12.2% and 19.6% of the effect that income taxes have on their net compensation. We show that the sensitivity of these profits to tax rates varies predictably with the executives' compensation and shareholdings, firm monitoring effectiveness, and information asymmetry between insiders and outside investors. We also demonstrate a positive association between SEC enforcement actions and tax rates, suggesting that tax-driven changes in abnormal trading profits expose insiders to legal risk. We find that insider trading volume exhibits little sensitivity to tax rates. Our findings show that income taxes affect executives' tendency to use private information in their trades.

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Tax Research via Building Bridges

Tax & Managerial

THE ACCOUNTING REVIEW
Vol. 97, No. 2
March 2022
pp. 183–212

American Accounting Association
DOI: 10.2308/TAR-2019-0047

Foreign Employment, Income Shifting, and Tax Uncertainty

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Francis Murphy
University of Connecticut

ABSTRACT: We examine the effect of foreign employment on two outcomes—income shifting and the tax uncertainty of foreign transactions. Using a hand-collected sample of employment disclosures, we partition our sample into firm-years with a higher or lower degree of foreign employment. Using two distinct income shifting models, we document that, on average, a high degree of foreign employment is associated with greater tax-motivated income shifting out of the U.S. We also posit and find that a high degree of foreign employment enhances the economic substance of foreign transactions, reducing the tax uncertainty associated with foreign income. We conduct additional analyses to mitigate selection bias concerns, and we use exogenous changes to the costs and benefits of income shifting using foreign employment to strengthen identification. Our results highlight firms’ use of employees as part of a tax-efficient supply chain and how foreign employment enhances income shifting opportunities between jurisdictions.

JOURNAL OF MANAGEMENT ACCOUNTING RESEARCH
Vol. 33, No. 1
Spring 2021
pp. 7–32

American Accounting Association
DOI: 10.2308/JMAR-19-056

Board Risk Oversight and Corporate Tax-Planning Practices


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Nathan C. Goldman
Christina M. Lewellen
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Michelle McAllister
Northern Arizona University

ABSTRACT: Risk oversight by the board of directors is a key component of a firm’s enterprise risk management framework, and recently, boards have paid more attention to their firm’s tax-planning activities. In this study, we use a hand-collected sample of proxy statement disclosures about the board’s role in risk oversight and provide evidence that risk oversight is negatively associated with both tax uncertainty and overall tax burdens. We find that risk oversight is most strongly associated with positions that yield permanent tax benefits and also with less risky tax-planning activities. Overall, the evidence suggests that board risk oversight is associated with more effective tax-planning practices.


Keywords: board risk oversight; tax-planning practices; enterprise risk management; tax-planning levels; tax-planning volatility.

Journal of Accounting, Auditing & Finance
Volume 39, Issue 3, July 2024, Pages 697–725
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<https://doi.org/10.1177/0148558X221089638>




Article


Aggressive Tax Planning and Labor Investments

Simone Traini ¹, Nathan C. Goldman ², and Christina M. Lewellen²

Abstract

We examine the association between aggressive tax planning and labor investment efficiency among U.S. firms. Labor is an important input to production that is material to many firms, and prior research suggests that inefficient labor investments can negatively affect future profitability and growth. We provide evidence that firms engaging in aggressive tax planning are associated with deviations from expected labor investments, which is indicative of labor investment inefficiency. We find that our results are concentrated in labor underinvestment, consistent with risks and uncertainties from aggressive tax planning making firms more cautious when investing. Our findings are strongest among firms with greater tax risk, higher labor costs, and weaker corporate governance. Our study contributes to the literature examining tax planning consequences by providing evidence that a tradeoff exists between aggressive tax planning and investments in labor. Therefore, our results suggest that managers should carefully consider the cash flow benefits of tax planning in conjunction with the potential effects of lower labor investments to ensure that the overall long-term effect of the tax strategy is value-increasing.





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Risk Management

Make Tax Planning a Part of Your Company’s Risk Management Strategy

by Mark Beasley, Nathan Goldman, Christina Lewellen and Michelle McAllister

November 13, 2020

Tax Research via Building Bridges



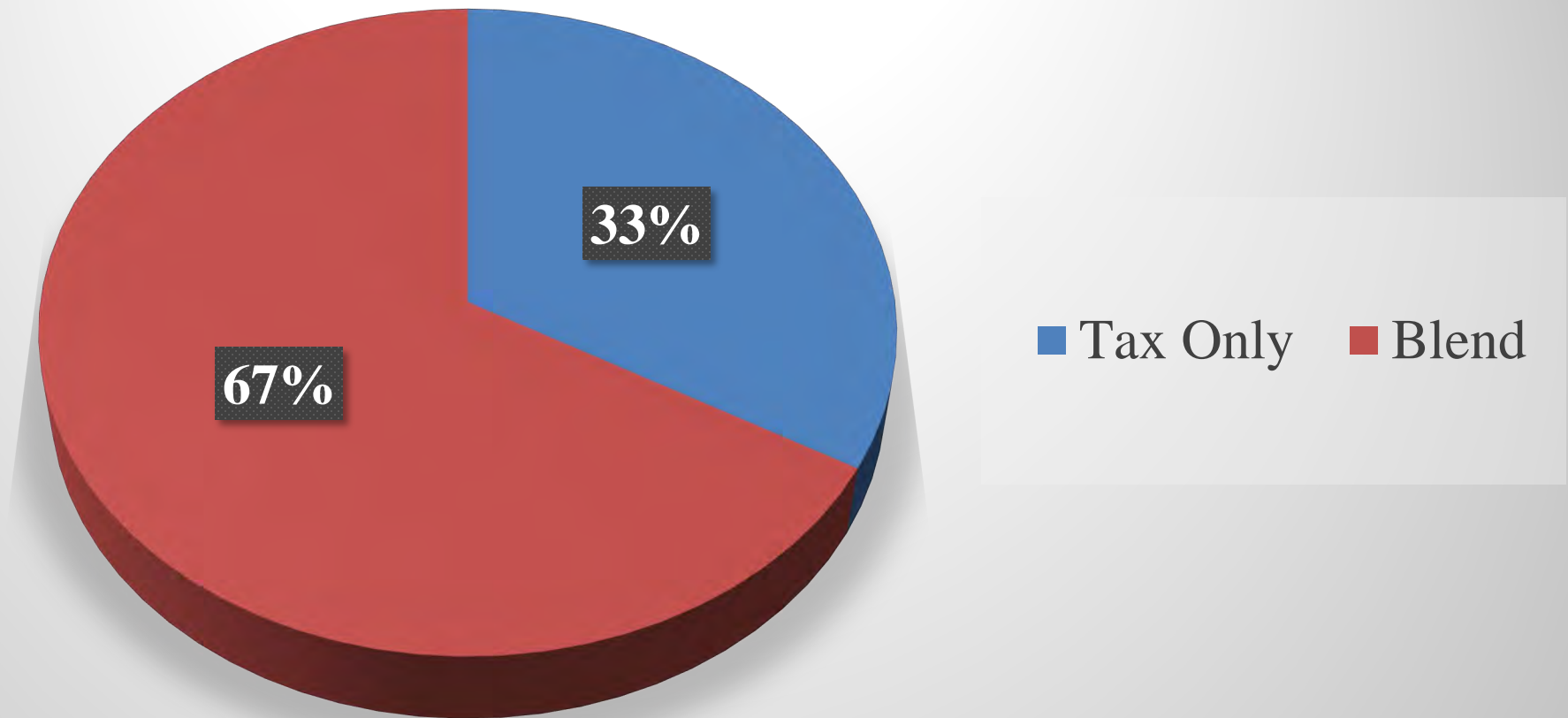
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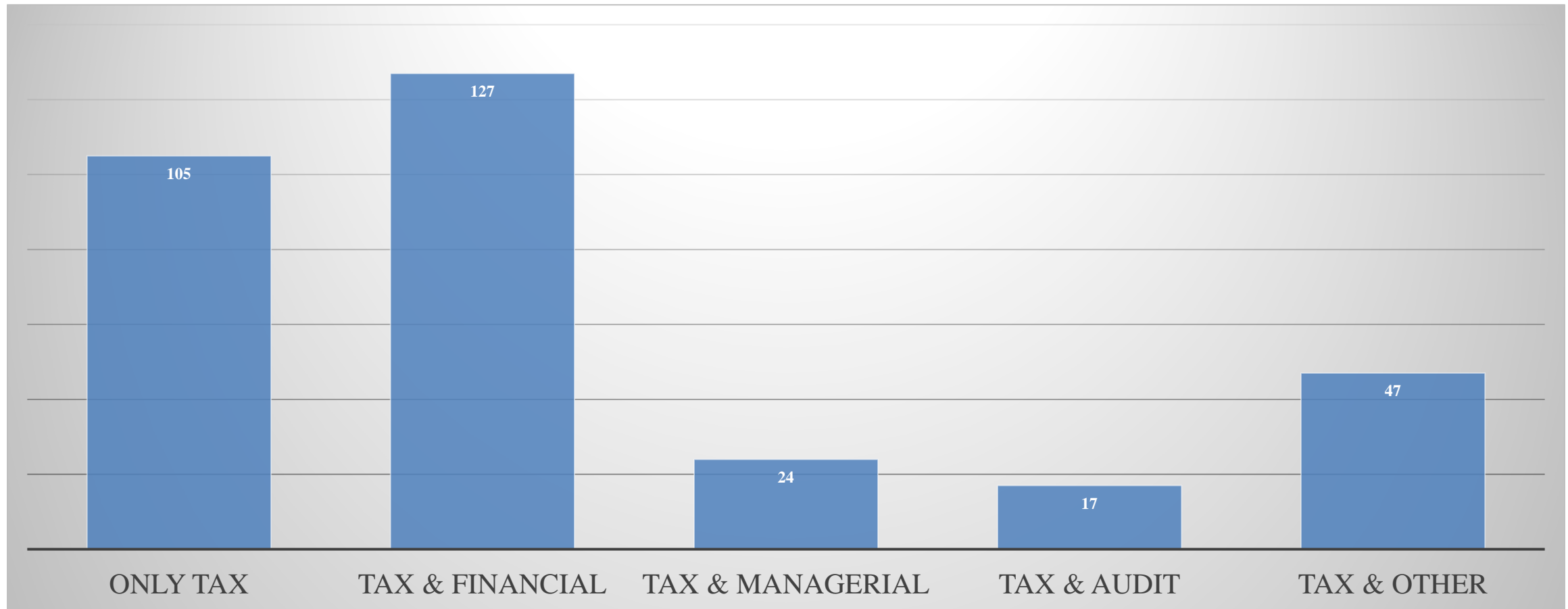
An Accounting Tax Survey

- Contacted 68 of the leading accounting tax researchers in the World
- People contacted included journal editors, leaders, and rising stars in the field
- Asked FIVE questions about the current state of accounting tax research

**Consider your last 5 tax publications.
Would you characterize them as only tax papers or a blend of
different research areas?**

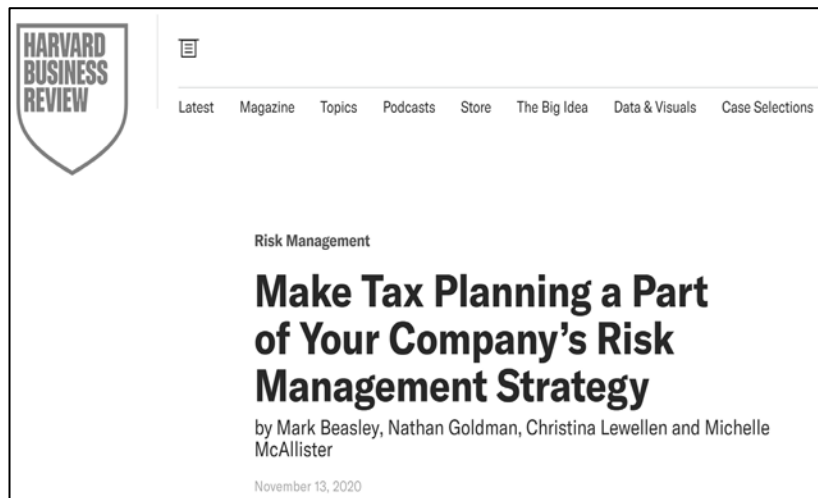


**Consider your last 5 tax publications.
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Tax Research Via Building Bridges

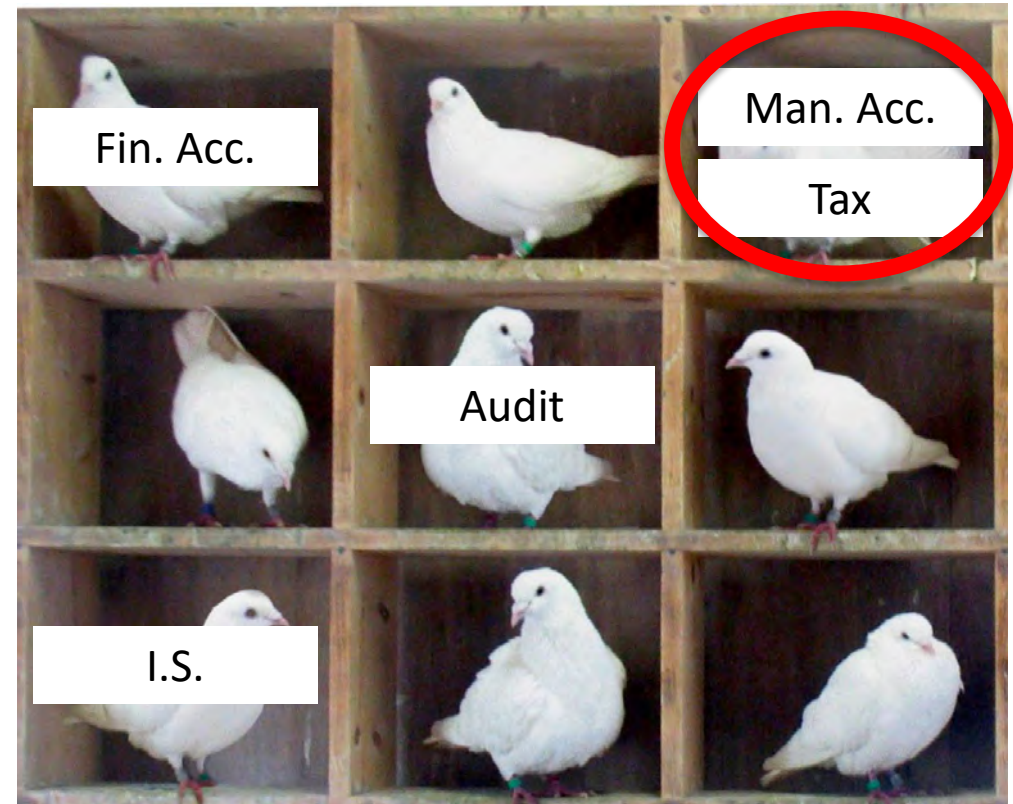
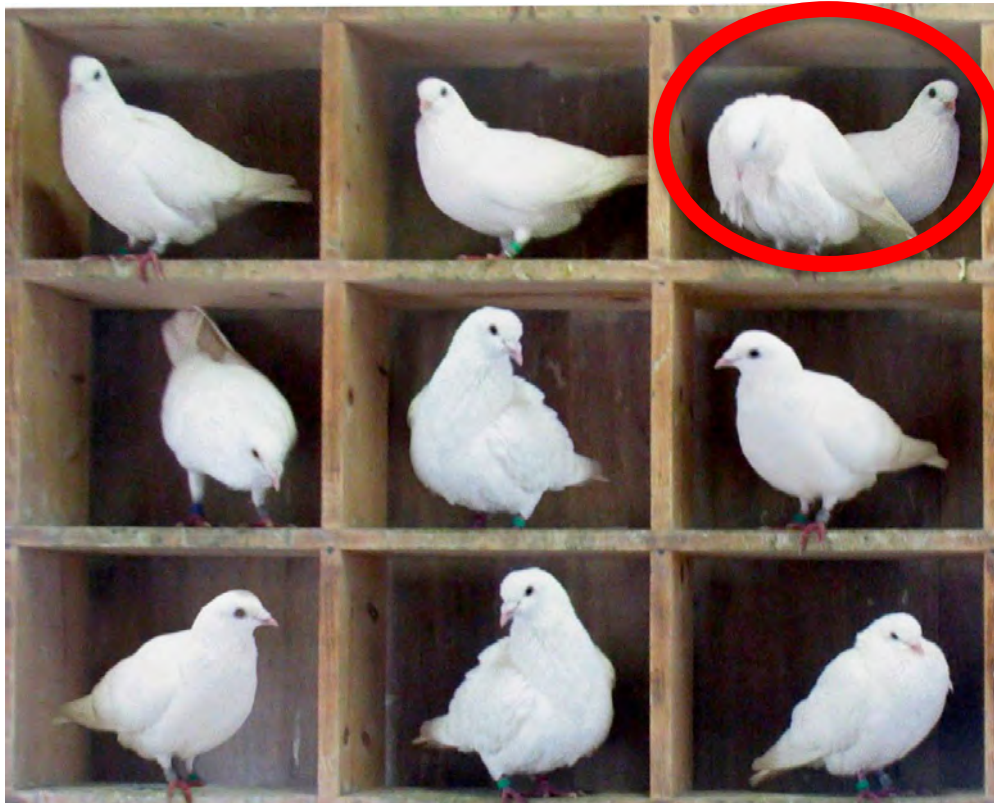
Tax & Managerial



Timeline:

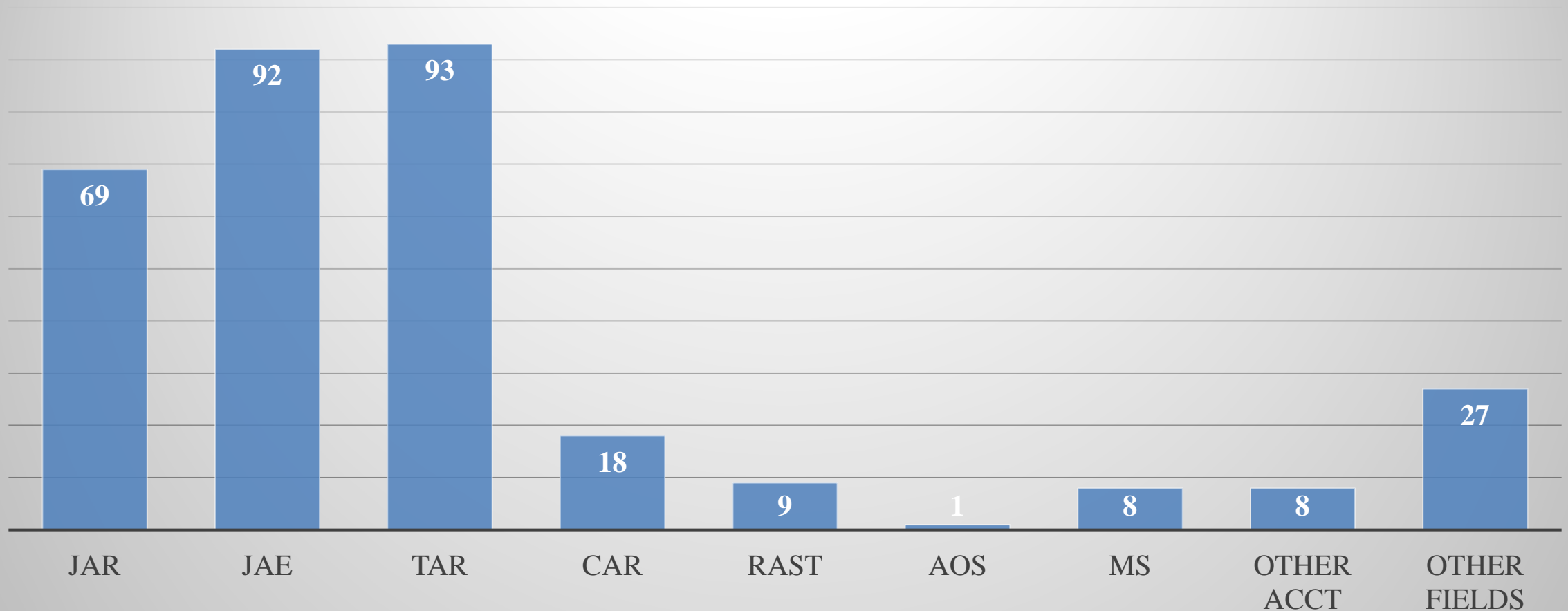
- 2/19: First Meeting
- 4/19: Analysis Complete
- 7/19: Submit to *JMAR Special Issue*
- 10/19: R&R @ JMAR
- 2/20: Resubmit to JMAR
- 4/20: Conditional Accept @ JMAR
- 7/20: Submit Summary to HBR
- 9/20: Published in HBR

What Do I Remember From My AAA Doctoral Consortium?



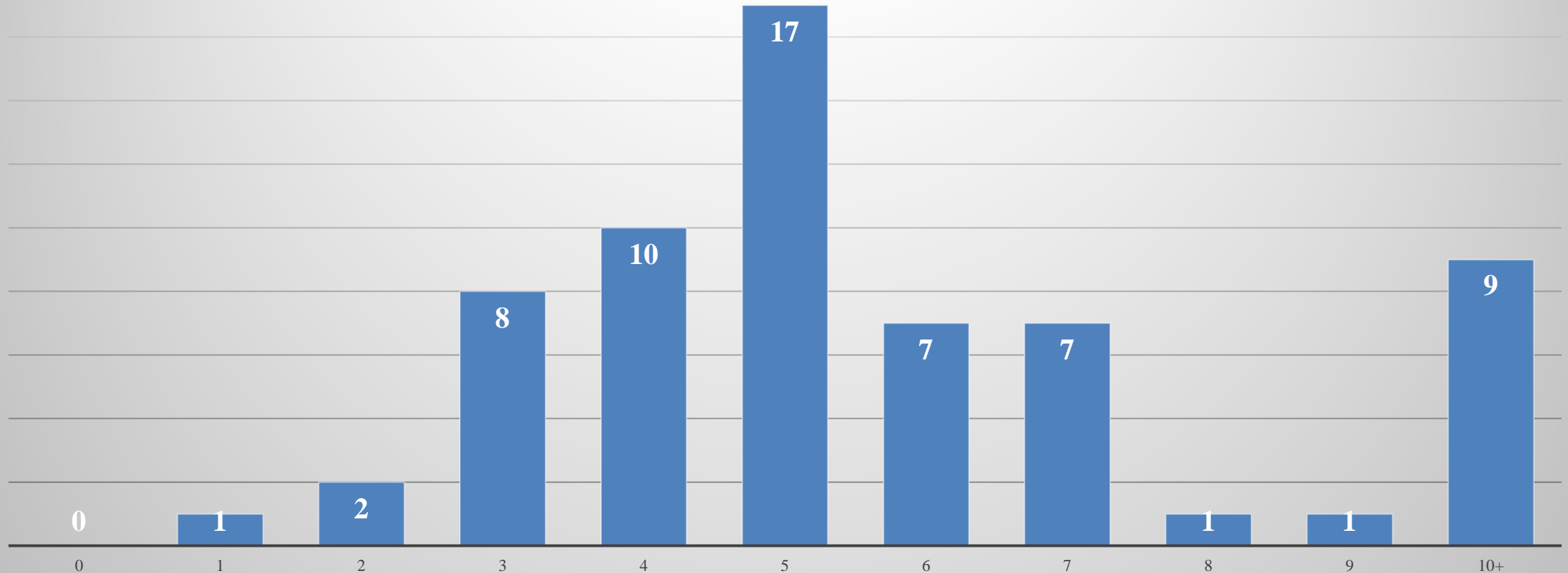
Other Survey Questions

Consider your last 5 initial journal submissions for tax paper. Which were the first journal(s) that you sent your paper to?



Other Survey Questions

Consider your last 5 initial submissions. On average, how many times did you receive feedback on your manuscript (i.e., conference, workshop, tax reading group, solicited feedback, etc.) before submitting?

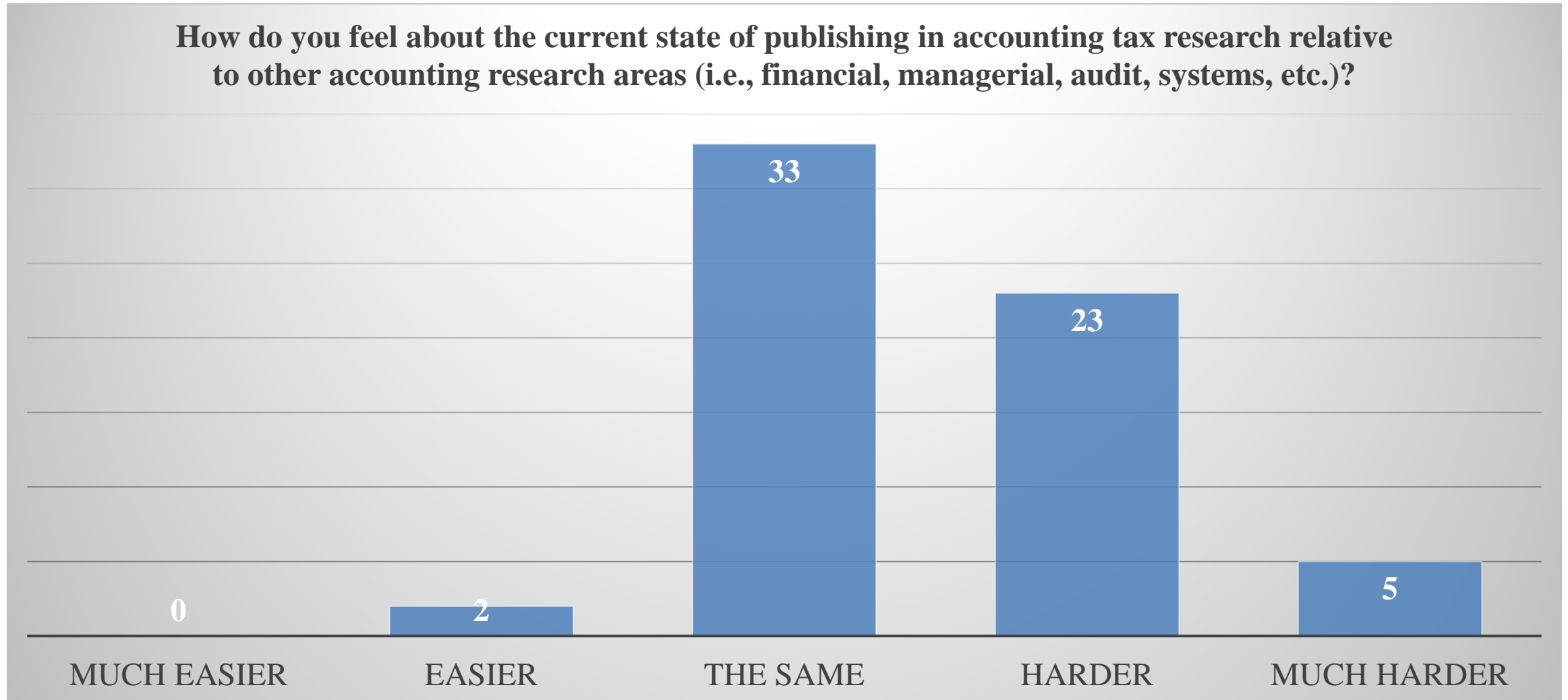


Tax-Specific Presentation Opportunities

- ATA Midyear Meeting (*February*)
- UNC Tax Symposium (*March-April*)
- IESE Tax Conference (*June*)
- EIASM Conference on the Current Research in Taxation (*July*)
- Illinois Tax Symposium (*September*)
- UT-Waterloo Tax Symposium (*September*)
- NTA Annual Conference on Taxation (*November*)
- Tax Reading Groups (*Ongoing*)

Other Survey Questions

How do you feel about the current state of publishing in accounting tax research relative to other accounting research areas (i.e., financial, managerial, audit, systems, etc.)?



Other Survey Questions

“I have had experience trying to publish papers in tax and in [OTHER AREA], and my [OTHER AREA] publications were considerably easier to get through the process than my tax papers. For example, the paper I have with [COAUTHORS] at [A-Journal]. It was the first journal we tried, and we basically got a conditional acceptance on the first round. It took less than 2.5 years from starting the project to having it be in print. All of my tax publications were considerably more time consuming...**The reason these projects took more time was because we faced more opposition from reviewers and we were asked to do a lot more work by reviewers.**”

“Increasingly, tax accounting research is looking less accounting and more economics. This means that tax topics within the accounting umbrella seem to be getting short shrift at top accounting journals, **while papers that put us into direct competition with economists (but where the economists tend to be better than us) are those that publish well.**”

MUCH EASIER

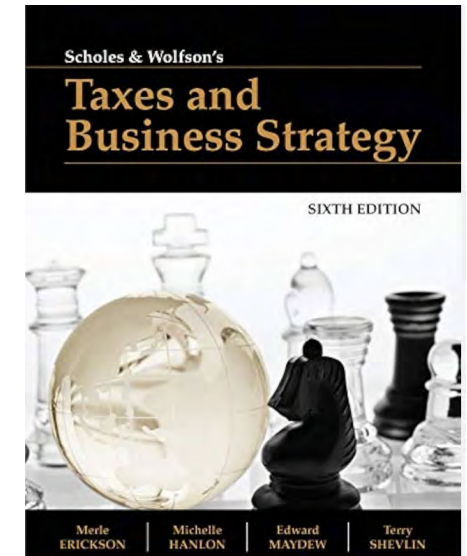
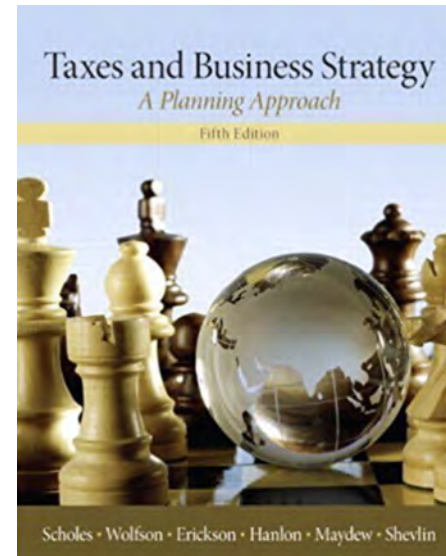
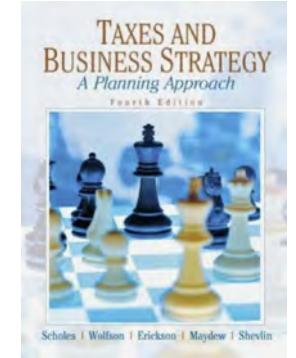
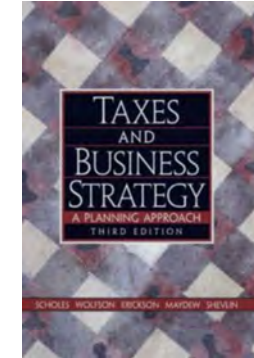
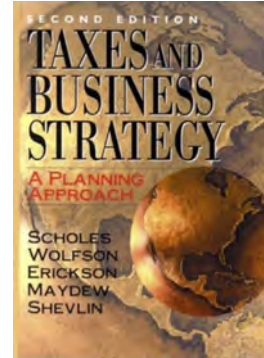
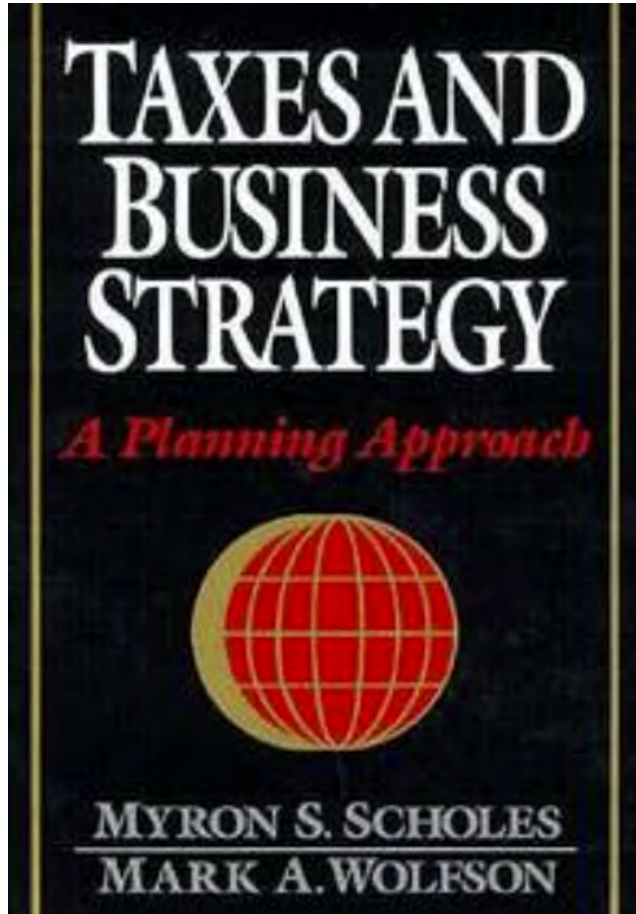
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THE SAME

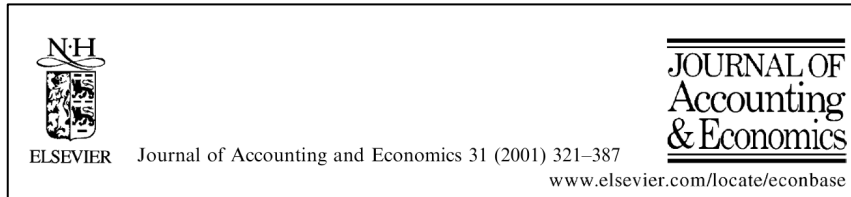
HARDER

MUCH HARDER

The Past, Present, & Future of Accounting Tax Research



The Past, Present, & Future of Accounting Tax Research



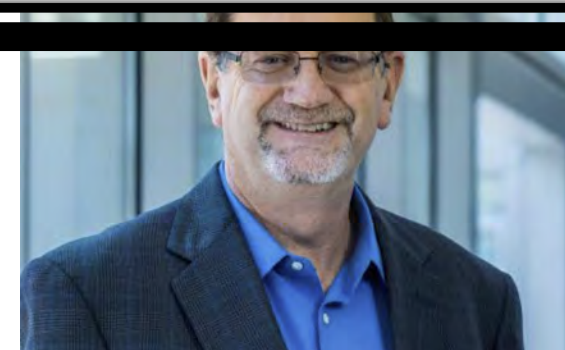
income tax research in accounting over the last 15 years. The paper details three major areas of research: (i) the coordination of tax and non-tax factors, (ii) the effects of taxes on asset prices, and (iii) the taxation of multijurisdictional (international and interstate) commerce. Methodological concerns of particular interest to this field also are discussed. The paper concludes with a discussion of possible directions for future

This paper traces the development of archival, microeconomic-based, empirical

areas of research: (i) the coordination of tax and non-tax factors, (ii) the effects of taxes on asset prices, and (iii) the taxation of multijurisdictional (international and interstate) commerce. Methodological concerns of particular interest to this field also are discussed. The paper concludes with a discussion of possible directions for future research. © 2001 Elsevier Science B.V. All rights reserved.

JEL classification: M41; H25; K34; G32; F23

Keywords: Taxes; Empirical tax research; Non-tax costs; Financial reporting costs; Tax capitalization



The Past, Present, & Future of Accounting Tax Research

Journal of Accounting and Economics 50 (2010) 127–178

Contents lists available at ScienceDirect

Journal of Accounting and Economics

In this paper, we present a review of tax research. We survey four main areas of the literature: (1) the informational role of income tax expense reported for financial accounting, (2) corporate tax avoidance, (3) corporate decision-making including investment, capital structure, and organizational form, and (4) taxes and asset pricing. We summarize the research areas and questions examined to date and what we have learned or not learned from the work completed thus far. In addition, we provide our

JEL classification:

G10
G30
M40

Keywords:

Tax
Investment
Corporate decision-making
Earnings quality
Governance
Tax avoidance

investment, capital structure, and organizational form, and (4) taxes and asset pricing. We summarize the research areas and questions examined to date and what we have learned or not learned from the work completed thus far. In addition, we provide our opinion as to the interesting and important issues for future research.

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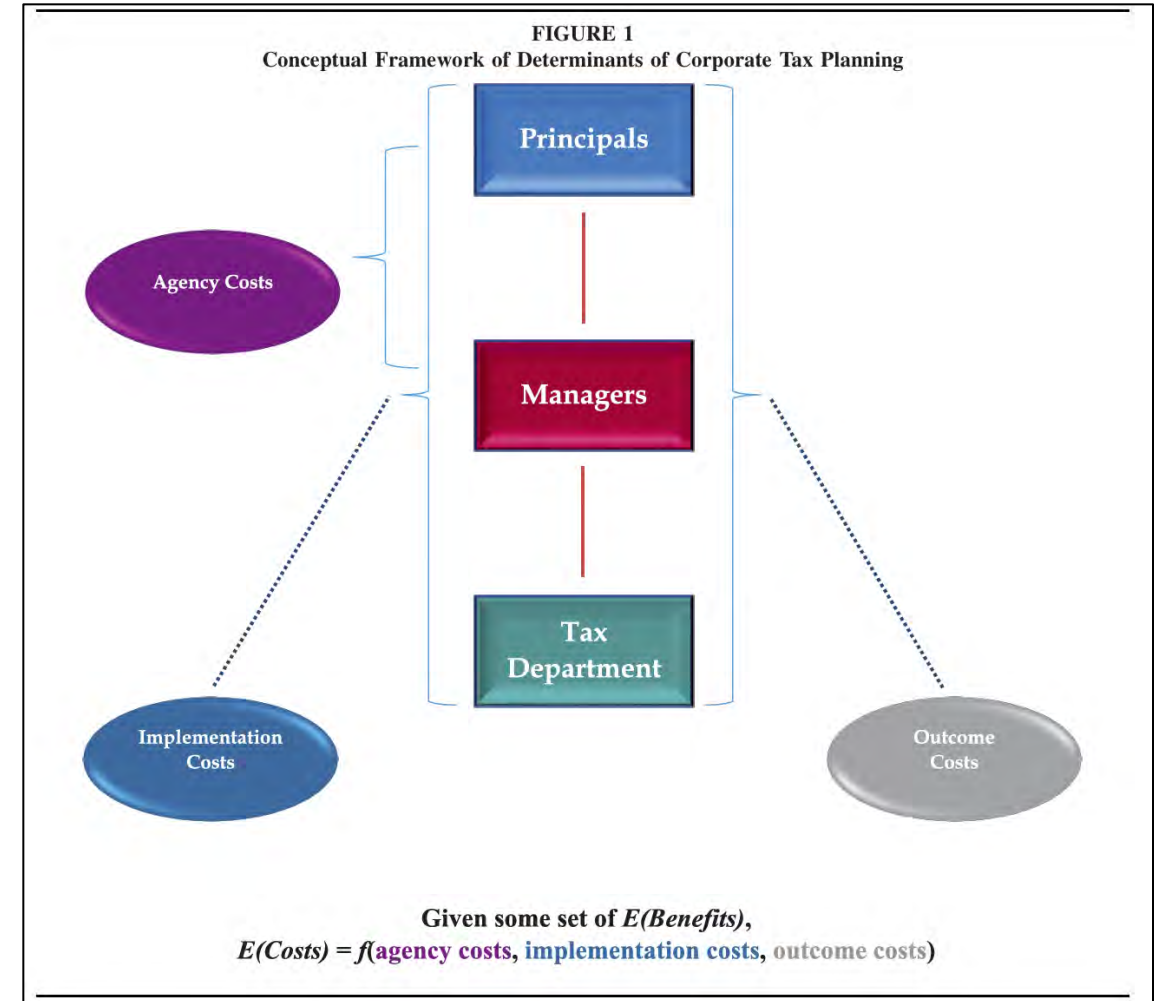


The Past, Present, & Future of Accounting Tax Research

Table 1
Measures of tax avoidance.

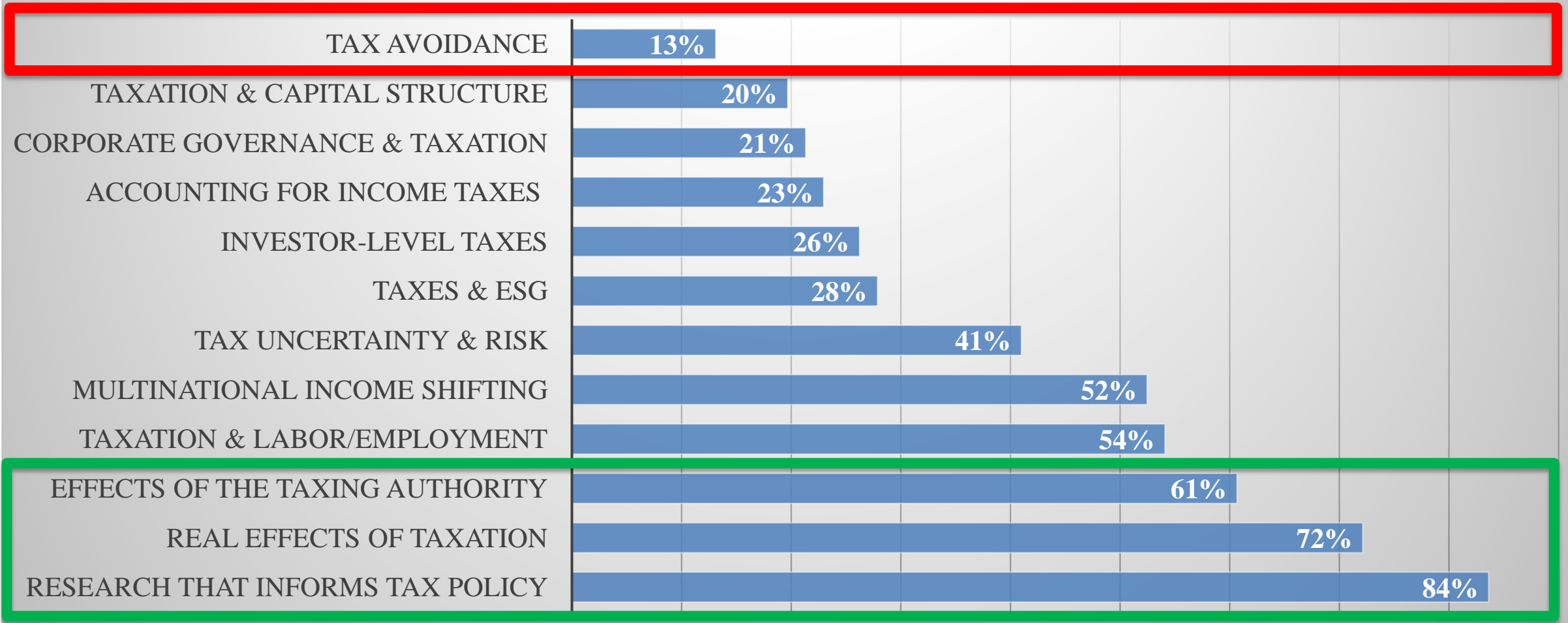
| Measure | Computation | Description | Impact accounting earnings? | Reflect deferral strategies? | Reflect non-conforming avoidance? | Reflect conforming avoidance? | Computable by jurisdiction? |
|--|---|---|-------------------------------------|--|--|--|-----------------------------|
| GAAP ETR | $\frac{\text{Worldwide total income tax expense}}{\text{Worldwide total pre-tax accounting income}}$ | Total tax expense per dollar of pre-tax book income | Yes | No | Yes | No | Yes |
| Current ETR ^a | $\frac{\text{Worldwide current income tax expense}}{\text{Worldwide total pre-tax accounting income}}$ | Current tax expense per dollar of pre-tax book income | Maybe | Yes | Yes | No | Yes |
| Cash ETR ^b | $\frac{\text{Worldwide cash taxes paid}}{\text{Worldwide total pre-tax accounting income}}$ | Cash taxes paid per dollar of pre-tax book income | No | Yes | Yes | No | No |
| Long-run cash ETR ^c | $\frac{\sum (\text{Worldwide cash taxes paid})}{\sum (\text{Worldwide total pre-tax accounting income})}$ | Sum of cash taxes paid over n years divided by the sum of pre-tax earnings over n years | No | Yes | Yes | No | No |
| ETR Differential ^d | Statutory ETR—GAAP ETR | The difference of between the statutory ETR and the firm's GAAP ETR | Yes | No | Yes | No | No |
| DTAX ^e | Error term from the following regression: ETR differential \times Pre-tax book income $= a + b \times \text{Controls} + e$ | The unexplained portion of the ETR differential | Yes | No | Yes | No | No |
| Total BTDF | Pre-tax book income $- ((\text{U.S. CTE} + \text{Fgn CTE}) / \text{U.S. STR}) - (\text{NOL}_t - \text{NOL}_{t-1})$ | The total differences between book and taxable incomes | Yes for a portion, no for a portion | Yes | Yes | No | Yes (U.S.) |
| Temporary BTDF | Deferred tax expense / U.S. STR | | No | Yes | Yes | No | Yes (U.S.) |
| Abnormal total BTDF ^g | Residual from $\text{BTDF} / \text{TA}_{it} = \beta \text{TA}_{it} + \beta m_t + e_{it}$ | A measure of unexplained total book-tax differences | Yes for a portion, no for a portion | Yes | Yes | No | No |
| Unrecognized tax benefits ^h | Disclosed amount post-FIN48 | Tax liability accrued for taxes not yet paid on uncertain positions | Yes | If uncertain | Yes, some | Yes, some | No |
| Tax shelter activity ⁱ | Indicator variable for firms accused of engaging in a tax shelter | Firms identified via firm disclosures, the press, or IRS confidential data | Depends on the type of shelter | Shelter may be a deferral strategy; but not an overall measure | Not overall-measure is transaction based | Not overall-measure is transaction based | Unlikely |
| Marginal tax rate ^j | Simulated marginal tax rate | Present value of taxes on an additional dollar of income | No | Yes | Yes | Yes | Not with existing data |

The Past, Present, & Future of Accounting Tax Research



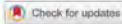
Other Survey Questions

What are area(s) of tax research that you feel are ripe for a top-tier tax publication
(Top 6 Accounting or better)?



The *Real Effects* of Taxation

European Accounting Review, 2022
Vol. 31, No. 1, 269–296, <https://doi.org/10.1080/09638180.2021.1934055>



Real Effects of Corporate Taxation: A Review

Martin Jacob^{*†}

WHU – Otto Beisheim School of Management, Vallendar, Germany

(Received: 29 November 2019; accepted: 13 May 2021)

ABSTRACT In this study, I review the empirical literature on the real effects of corporate taxation. I define real effects broadly as firms' investment responses, corporate risk taking, capital structure choices, and aggregate outcomes such as GDP growth. I base my analysis on 79 empirical studies on the investment effects of corporate taxation and contrast these results to theoretical predictions. Consistent with theory, there seems to be a consensus that higher corporate tax rates reduce corporate investment, foreign direct investment (FDI), aggregate growth, and innovation. Similarly, many papers examine bonus depreciation, which consistently increases investment. At the same time, there is little evidence on the employment effects of corporate taxes and on the role of several tax base elements in shaping investments. Importantly, the role of tax avoidance (opportunities) in the tax effect on investment has received very little attention from the empirical literature over the past two decades. I also derive several other potential avenues for future research.

Keywords: Corporate taxation; Literature review; Real effects; Investments; Employment; Tax avoidance

JEL Classification: M48; M41; H25; H26



Firms' Real and Reporting Responses to Taxation: A Review*

Rebecca Lester[‡]

Marcel Olbert[‡]

February 3, 2025

Abstract

Taxation is a central economic policy tool, with governments increasingly using tax policy to stimulate local economic growth and also regulate multinational firms. We review the empirical literature that studies the effect of tax policies on firms' investment, employment, and other real outcomes. Building on the neoclassical theory of corporate taxes and tangible investment, we propose an organizing framework for our review that captures the wide set of tax policies and firm responses examined in accounting research. This framework highlights four dimensions along which accounting scholars contribute to the literature: i) documenting the role of financial reporting incentives as a moderating factor in firms' real responses, ii) studying firms' reporting versus real responses, iii) quantifying real effects of tax disclosure regulations, and iv) improving measurement of firms' tax status as well as frequently used proxies for investment and employment. We identify open questions for future research and suggest new international, federal, and local settings that may help uncover underlying mechanisms driving observed economic phenomena. Specifically, we encourage scholars to further distinguish firms' reported and real responses to tax changes and improve measurement of these outcomes, especially in settings related to environmental taxation or settings in which tax avoidance and real outcomes are closely linked.



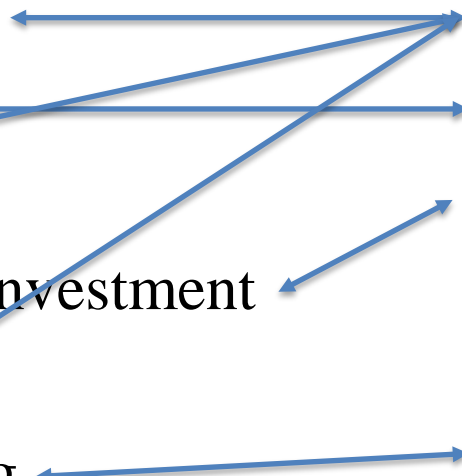
The Real Effects of Taxation

Jacob (2022)

- Capital Expenditures
- Employment
- M&A
- Location Choices of Investment
- Innovation/R&D
- Corporate Risk Taking
- Aggregate Outcomes
- Capital Structure

Lester & Olbert (2025)

- Corporate Investment & Taxation
- Employment & Taxation
- Geographical Allocation of Physical Capital
- Tax Planning & Real Activities
- Risk-taking & Statutory Tax Rate and Base Rules
- Indirect Real Effects
- Taxes and Sustainability
- Real Responses to Tax Disclosure Regulation




The Real Effects of Taxation

FASB ACCOUNTING STANDARDS UPDATE

No. 2023-09
December 2023

Income Taxes (Topic 740)


Improvements to Income Tax Disclosures

 Scientific American

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 Tech Policy Press

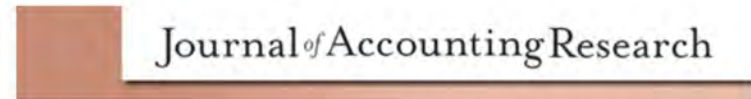
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The Effects of the Taxing Authority



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ZAHN BOZANIC, JEFFREY L. HOOPES, JACOB R. THORNOCK, BRADEN M. WILLIAMS

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Tax Reporting Behavior Under Audit Certainty[†]

Benjamin C. Ayers, Jeri K. Seidman, Erin M. Towery

First published: 17 July 2018 | <https://doi.org/10.1111/1911-3846.12439> | Citations: 59



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IRS scrutiny and corporate innovation

Nathan Goldman, Niklas Lampenius, Suresh Radhakrishnan, Arthur Stenzel, Jose Elias Feres de Almeida

First published: 13 September 2023 | <https://doi.org/10.1111/1911-3846.12905>

RESEARCH ARTICLE | MARCH 01 2020

How do IRS Resources Affect the Corporate Audit Process?

Michelle Nessia, Casey M. Schwab, Bridget Slomberg, Erin M. Towery

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The Accounting Review (2020) 95 (2): 311–338.
<https://doi.org/10.2308/accr-52520>

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Review

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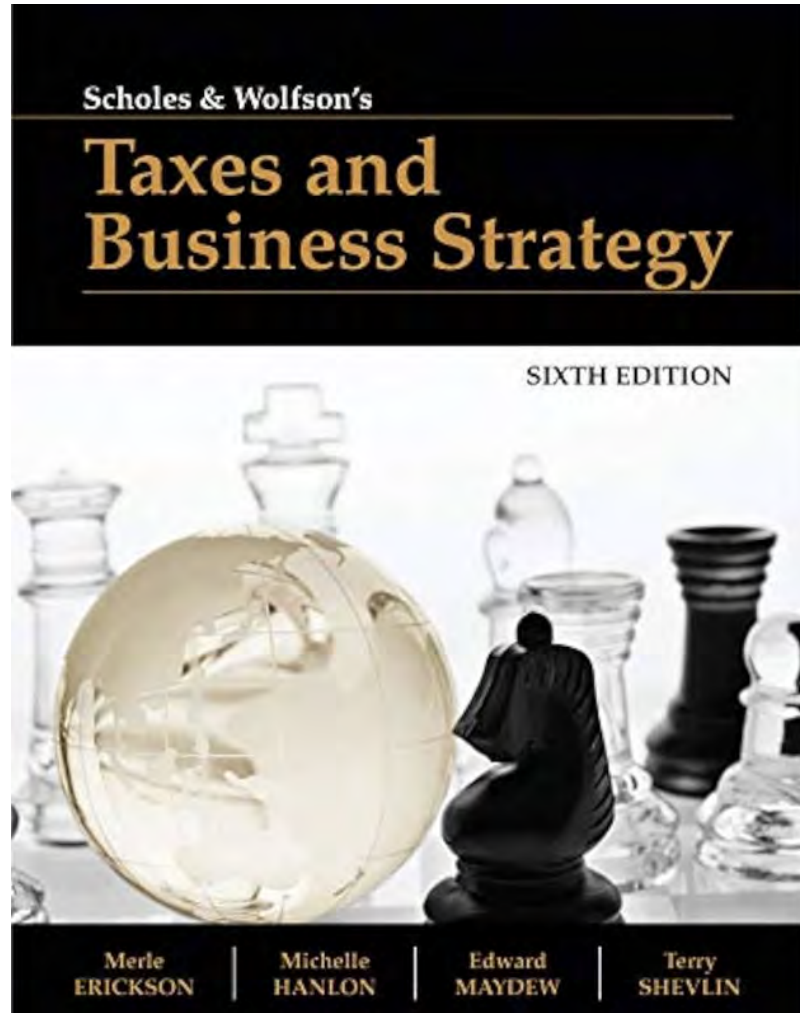
ABSTRACT

I. INTRODUCTION

II. BACKGROUND AND HYPOTHESIS DEVELOPMENT

Overview of the IRS Tax Enforcement Process for Business Taxpayers

A Look Toward Informing Tax Policy



Did State Tax Policy Influence State-Level COVID-19 Restrictions?

37 Pages • Posted: 14 Jun 2023 • Last revised: 12 Jul 2023

[Nathan C. Goldman](#)

North Carolina State University - Department of Accounting

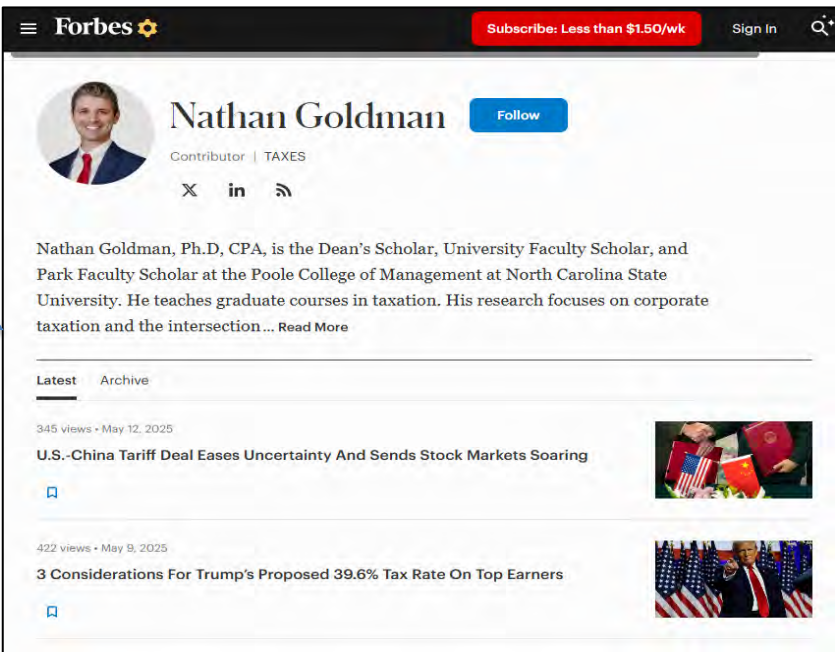
[Stephen J. Lusch](#)

University of Kentucky - Von Allmen School of Accountancy

[Luke Watson](#)

Villanova University

Date Written: July 11, 2023



An Accounting Tax Survey

- On 4/29/25, I contacted 68 of the leading accounting tax researchers in the World
- People contacted included journal editors, leaders, and rising stars in the field
- Asked FIVE questions about the current state of accounting tax research
- **By 5/1/25, I received 64 responses (94% response rate)**

Form Meaningful Connections!





Thank You!