

Taxing Corporate Income In The 21st Century

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A state-of-the-art examination of the impact and wisdom of taxing corporate income. Most countries levy taxes on corporations, but the impact - and therefore the wisdom - of such taxes is highly controversial among economists. Does the burden of these taxes fall on wealthy shareowners, or is it passed along to those who work for, or buy the products of, corporations? Can a country with high corporate taxes remain competitive in the global economy? This book features state-of-the-art research by leading economists and accountants that sheds light on these and related questions, including how taxes affect corporate dividend policy, stock market value, avoidance, and evasion. The studies promise to inform both future tax policy and regulatory policy, especially in light of the Sarbanes-Oxley Act and other actions by the Securities and Exchange Commission that are having profound effects on the market for tax planning and auditing in the wake of the well-publicized accounting scandals in Enron and WorldCom. EAN/ISBN : 9780511282645 Publisher(s): Cambridge University Press Format: ePub/PDF Author(s): Auerbach, Alan J. - James R. Hines, Jr. - Slemrod, Joel

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