

Masterseminar Accounting, Taxation and Innovation

Themenliste Wintersemester 2021/22

Beleg-Nr. 379045

Effektivität von Steueranreizen:

1. Chen, Z., Liu, Z., Suárez Serrato, J. C., & Xu, D. Y. 2021. Notching R&D Investment with Corporate Income Tax Cuts in China. *American Economic Review* 111(7): 2065–2100.
2. Ernst, C., Richter, K., & Riedel, N. 2014. Corporate Taxation and the Quality of Research and Development. *International Tax and Public Finance* 21(4): 694–719.
3. Schwab, T., & Todtenhaupt, M. 2021. Thinking Outside the Box: The Cross-border Effect of Tax Cuts on R&D. *Centre for European Economic Research Discussion Paper No. 16-073*.

Abwanderung aufgrund verschiedener Steuersysteme:

4. Bartelsman, E. J., & Beetsma, R. M. W. J. 2003. Why Pay More? Corporate Tax Avoidance Through Transfer Pricing in OECD Countries. *Journal of Public Economics* 87(9–10): 2225–2252.
5. Agrawal, D. R., & Foremny, D. 2019. Relocation of the Rich: Migration in Response to Top Tax Rate Changes from Spanish Reforms. *Review of Economics and Statistics* 101(2): 214–232.
6. Lokshin, B., & Mohnen, P. 2013. Do R&D Tax Incentives Lead to Higher Wages for R&D Workers? Evidence from The Netherlands. *Research Policy* 42(3): 823–830.

Zusammenhang zu regionalen Steuersystemen:

7. Egger, P., Merlo, V., Ruf, M., & Wamser, G. 2015. Consequences of the New UK Tax Exemption System: Evidence from Micro-Level Data. *The Economic Journal* 125(589): 1764–1789.
8. Castellacci, F., & Lie, C. M. 2015. Do the Effects of R&D Tax Credits Vary Across Industries? A Meta-regression Analysis. *Research Policy* 44(4): 819–832.
9. Altshuler, R., & Goodspeed, T. J. 2015. Follow the Leader? Evidence on European and US Tax Competition. *Public Finance Review* 43(4): 485–504.

Steuern und Unternehmertum:

10. Djankov, S., Ganser, T., McLiesh, C., Ramalho, R., & Shleifer, A. 2010. The Effect of Corporate Taxes on Investment and Entrepreneurship. *American Economic Journal: Macroeconomics* 2(3): 31–64.
11. Cullen, J. B., & Gordon, R. H. 2007. Taxes and Entrepreneurial Risk-Taking: Theory and Evidence for the U.S. *Journal of Public Economics* 91(7–8): 1479–1505.
12. Da Rin, M., Di Giacomo, M., & Sembenelli, A. 2011. Entrepreneurship, Firm Entry, and the Taxation of Corporate Income: Evidence from Europe. *Journal of Public Economics* 95(9–10): 1048–1066.