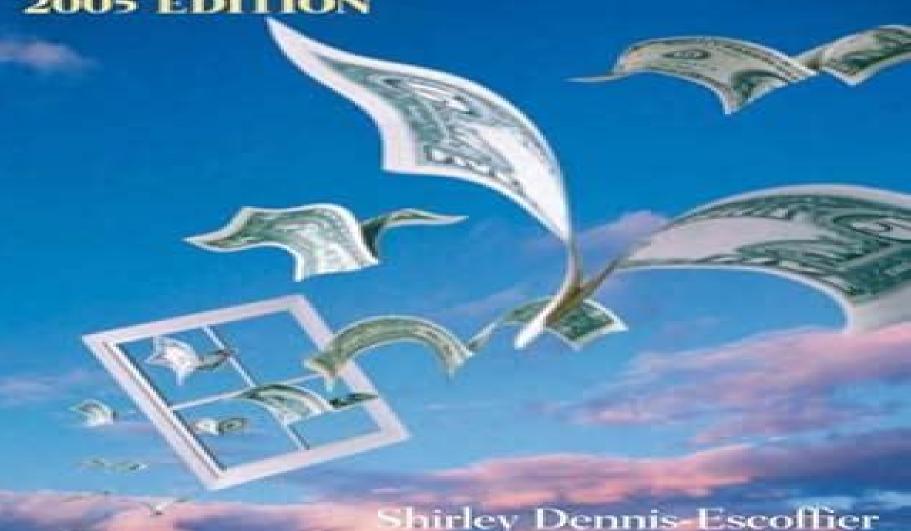
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Perspectives in Operations Research Frank B. Alt, Michael C. Fu, Bruce L. Golden, 2006-12-26 A Symposium was held on February 25 2006 in honor of the 80th birthday of Saul I Gass and his major contributions to the field of operations research over 50 years This volume includes articles from each of the Symposium speakers plus 16 other articles from friends colleagues and former students Each contributor offers a forward looking perspective on the future development of Taxation and Gender Equity Caren Grown, Imraan Valodia, 2010 Around the world there are concerns that many the field tax codes are biased against women and that contemporary tax reforms tend to increase the incidence of taxation on the poorest women while failing to generate enough revenue to fund the programs needed to improve these women s lives Because taxes are the key source of revenue governments themselves raise understanding the nature and composition of taxation and current tax reform efforts is key to reducing poverty providing sufficient revenue for public expenditure and achieving social justice This is the first book to systematically examine gender and taxation within and across countries at different levels of development It presents original research on the gender dimensions of personal income taxes and value added excise and fuel taxes in Argentina Ghana India Mexico Morocco South Africa Uganda and the United Kingdom This book will be of interest to postgraduates and researchers studying Public Finance International Economics Development Studies Gender Studies and International Relations among other disciplines **Reforming the State Without Changing** the Model of Power? Anton Oleinik, 2013-10-18 This book places administrative reform in post socialist countries in a broad context of power and domination This new perspective clarifies the reasons why reforms went awry in Russia and some other post Soviet countries whereas they produced positive outcomes in the Baltic States and most East European countries The contributors analyse the idea that administrative reform cannot produce sustainable changes in the organization of the state apparatus as long as it does not touch the underpinning model of power and domination Using an interdisciplinary and comparative approach the essays combine elements of philosophy sociology political science and economics including a

wealth of primary and secondary data surveys in depth interviews with state representatives and participant observation The book focuses on Russia and analyses recent developments in this country by the way of comparison with the experience of carrying out administrative reform in Ukraine Bulgaria Poland Germany and North America This book was published as a special issue of the Journal of Communist Studies and Transition Politics Legislating Against Tax Avoidance Rachel Anne Tooma, 2008 Proposes a uniform statutory GAAR for the Federation of Australia and examines the experiences of countries with e g Australia Canada New Zealand and South Africa and without e g the United States of America and the United Kingdom a statutory GAAR Page ix OECD Tax Policy Studies Tax Effects on Foreign Direct Investment Recent Evidence and Policy Analysis OECD, 2007-12-20 This publication reports the results of a project examining taxation and foreign direct Tax Planning with Holding Companies - Repatriation of US Profits from Europe Rolf Eicke, 2009-01-01 The book deals with tax planning with holding companies located in Europe Asia of the Caribbean It analyses the problem of repatriating U S profits from Europe going far beyond the routing of income via different companies Instead the approach includes an analysis of the interdependencies between international tax competition holding company regimes and tax planning concepts in order to establish a basis for tax planning measures regardless of the fast changing legal environment for holding companies in the different countries **Debates in German Public Law** Hermann Pünder, Christian Waldhoff, 2014-07-04 Germany's Constitution the Basic Law of 23 May 1949 created a democratic constitution which despite amendments has held up over the years even providing the legal basis for German reunification in 1990 When it was written the Basic Law was initially regarded as a temporary solution which would last until a pan German constitution could be created but over the years it has grown to become a mainstay of post war stability and has even become one of Germany's most successful exports Foreign scholars are particularly interested in the German conception of fundamental rights and the mechanisms in place for enforcing them in the courts as well as in Germany's federal structure Making and applying administrative law and working alongside the system of EU law are also subjects of great interest This book developed by a group of scholars in honour of the 60th anniversary of the Basic Law presents examples of fundamental aspects of current scholarly debate The analyses found in this book present the latest scholarly discussions specifically for a foreign audience touching upon constitutional law administrative law and the place of the Federal Republic within the system of European Union law with constitutional law providing the constant framework **Public Sector Decision Making for** Public-private Partnerships Jeffrey N. Buxbaum, Iris N. Ortiz, 2009 Fundamental Tax Reform John W. Diamond, George R. Zodrow, 2008 Papers presented at a conference held at the James A Baker III Institute for Public Policy at Rice University Handbook of Behavioural Economics and Smart Decision-Making Morris Altman, 2017-05-26 This in Apr 2006 Handbook is a unique and original contribution of over thirty chapters on behavioural economics examining and addressing an important stream of research where the starting assumption is that decision makers are for the most part relatively smart

or rational This particular approach is in contrast to a theme running through much contemporary work where individuals behaviour is deemed irrational biased and error prone often due to how people are hardwired In the smart people approach where errors or biases occur and when social dilemmas arise more often than not improving the decision making environment can repair these problems without hijacking or manipulating the preferences of decision makers This book covers a wide range of themes from micro to macro including various sub disciplines within economics such as economic psychology heuristics fast and slow thinking neuroeconomics experiments the capabilities approach institutional economics methodology nudging ethics and public policy Behavioural Public Finance M. Mustafa Erdoğdu, Larissa Batrancea, Savas Cevik, 2020-11-19 This book tackles political social and behavioural aspects of public finance and fiscal exchange The book combines conventional approaches toward public finance with new developments in economics such as political governance social and individual aspects of economic behaviour It colligates public finance and behavioural economics and gathers original contributions within the emerging field of behavioural public finance. The book addresses public finance topics by incorporating political social and behavioural aspects of economic decision making assuming the tax relationship is shaped by three dimensions of decision making Thus it aims not only to reflect the interdisciplinary nature of public finance by bringing together scholars from various disciplines but also to examine public finance through the lens of political social and behavioural aspects The book scrutinizes the relationship between political institutions governance types and public finance it investigates the impact of social context social capital and societal cooperation on public finance it explores behavioural biases of individual fiscal preferences This book is of interest to scholars policymakers tax professionals business professionals financers university students and researchers in the fields of public policy and economics Tax Law and Racial Economic Justice Andre L. Smith, 2015-06-03 No study of Black people in America can be complete without considering how openly discriminatory tax laws helped establish a racial caste system in the United States how they were designed to exclude blacks from lucrative markets and the voting franchise and how tax laws extracted and redistributed vast sums of black wealth Not only was slavery nearly a 100% tax on black labor so too was Jim Crow apartheid and tax laws specified the peculiar institution as negro slavery The first instances of affirmative action in the United States were tax laws designed to attract white men to the South The nineteenth century Federal Tariff indirectly redistributed perhaps a majority of the profits from slavery from the South to the North and is the principle reason the Confederate states seceded The only constitutional amendment obtained by the Civil Rights Movement is the Twenty Sixth Amendment abolishing poll taxes in federal elections Blending traditional legal theory neoclassical economics and a pan African view of history these six interrelated essays on race and taxes demonstrate that even in today s supposedly post racial society there is no area of Ethics and Taxation Robert F. van Brederode, 2019-11-02 This book human activity where racial dynamics are absent does not present a single philosophical approach to taxation and ethics but instead demonstrates the divergence in opinions

and approaches using a framework consisting of three broad categories tax policy and design of tax law ethical standards for tax advisors and taxpayers and tax law enforcement In turn the book addresses a number of moral questions in connection with taxes concerning such topics as the nature of government the relation between government the state and its subjects or citizens the moral justification of taxes the link between property and taxation tax planning evasion and avoidance corporate social responsibility the use of coercive power in collecting taxes and enforcing tax laws ethical standards for tax advisors tax payer rights the balance between individual rights to liberty and privacy and government compliance and information requirements the moral justification underlying the efforts of legislators and policymakers to restructure society and steer individual and corporate behavior

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