



country's constitutional specification of tax assignment to different levels of government-- central, state, municipal-- are elaborated. The UK is more centralised than the US and India. India has amended its constitution to introduce a goods and services tax (GST) covering both central and state governments. Drafting of tax law is crucial for clarity and this aspect is addressed. Furthermore, the author illustrates different types of taxes such as individual income tax, corporate income tax, wealth tax, retail sales/value added/goods and services tax, selective excises, property tax, minimum taxes such as the minimum alternate tax (MAT), cash-flow tax, financial transactions tax, fringe benefits tax, customs duties and export taxes, environment tax and global carbon tax, and user charges. An emerging concern regarding the inadequacy of international taxation of multinational corporations is covered in some detail. Structural aspects of tax administration are given particular attention. .

This book examines the present status, recent tax reforms and planned tax policies in some South and East Asia countries since the 1990s. The evidence is presented in a user friendly manner, but at the same time uses technically sophisticated methods. The main countries studied are China, India, Japan, Malaysia, South Korea and Thailand. It is unique for being the first systematic treatment of the topic: hitherto, the information available has been widely dispersed and difficult to access. It should prove to be a natural companion to two previous books on taxation published by Routledge and also edited by Luigi Bernardi.

Throughout human history, technological advancements have been made for the ease of human labor. With our most recent advancements, it has been the work of scholars to discover ways for machines to take over a large part of this labor and reduce human intervention. These advancements may become essential processes to nearly every industry. It is essential to be knowledgeable about automation so that it may be applied. Research Anthology on Cross-Disciplinary Designs and Applications of Automation is a comprehensive resource on the emerging designs and application of automation. This collection features a number of authors spanning multiple disciplines such as home automation, healthcare automation, government automation, and more. Covering topics such as human-machine interaction, trust calibration, and sensors, this research anthology is an excellent resource for technologists, IT specialists, computer engineers, systems and software engineers, manufacturers, engineers, government officials, professors, students, healthcare administration, managers, CEOs, researchers, and academicians.

Continuing the search for greater reflectivity regarding accounting's role in society, this volume identifies the many ways accounting contributes to knowledge creation and the consequences in socio-economic realms. Accounting practice has always been concerned with fraud, legitimacy and trust. One might speculate an essential premise behind the audit of publicly held corporations is potential management deception, and thus a *raison d'être* for accounting and accountability. In this volume researchers, exploring themes of deception: examine financial statement manipulation in the decade after Sarbanes-Oxley (SOX), consider internal control impacts on earnings management, deliberate on the usefulness of audit opinions, and contemplate tax evasion practices and their antecedents. In contextualizing the public interest these researchers contemplate cultural distinctions, conflicts of interest, regulation, and the dynamic interfaces and divides between practitioners and academics. Envisioning the facilitation of overall enhancement of the broad community, recommendations for increasing the quality of communication between scholars and professionals is deliberated. Contributing as well to the undeniable concern for broad environmental degradation, the role of the discipline in maintaining the status quo is challenged. Rather, accounting's characterization of accountability should include attributes of socio-environmental destruction: complexity, uncertainty and diffused responsibility. These emergent accounts would inform the journey of constructing more representative accounts of technological degradation. Such imaginative emancipatory accounting would enhance decision-making, develop social well-being, and unfold new forms of knowledge and possibilities.

This thesis measures the tax effort and taxable capacity in Libya and examines an important research question: " Has the tax burden reached the level of full tax capacity in Libya?". The main motivation of the study is the need to diversify the sources of the Libyan economy. To this end the thesis presents a conceptual framework for tax burden, excess of tax burden, theory of optimal taxation, concept of taxable capacity, concept of tax effort. The framework is used to reviews the developments of the Libyan economy and the impact on tax effort. The thesis has explored several aspect of tax performance in Libya. First, it analyses the trends of public revenues, public revenues, public spending in final stances of the government. Second, it studies the tax structure and the relative importance of tax sources through the analysis of marginal propensity to tax and the income elasticity of taxes. Third, it examines the evolution of Libya's tax system particularly the income tax system. Finally, various econometrics models such OLS regression, Ordinary ridge regression, and Unbiased ridge regression are used to measure the tax performance such as tax burden, tax effort and tax capacity using time series data covering 1970 to 2000, and panel data covering 2001 to 2007. A fixed and random effect model are used to compare if the determinants of Libya's tax efforts differs from that of a range of selected oil producing countries. These countries are: Algeria, Argentina, Bahrain, Bangladesh, Bolivia, Botswana, Brazil, Cameroon, Chad, Chile, Colombia, Republic of Congo, Côte d'Ivoire, Equatorial Guinea, Ecuador, Egypt, Emirates, Ethiopia, Ghana, Guatemala, Guyana, Indonesia, Iran, Kenya, Kuwait, Lesotho, Libya, Mauritania, Nigeria, Oman, Peru, Saudi, Trinidad and Tobago, Tunisia, Venezuela, Yemen, Zambia, Zimbabwe.

This lively and accessible book discusses the real world fiscal issues in developing countries within a realistic macroeconomic and social framework. It represents the best synthesis currently available of the link between public finance and macroeconomics in developing countries, with emphasis on positive rather than normative aspects. The first part of the book emphasizes the reasons why normatively prescribed policy objectives are often not achieved. The second part includes various chapters that show the close link that exists between developments in the public finances and in the macroeconomic situation of these countries. The impact on inflation and of the real exchange rate on tax revenue is highlighted. The third part discusses various aspects of taxation and the requirements for successful tax reform.

We review theoretical explanations for in-kind transfers in light of the limited empirical evidence. After reviewing the traditional paternalistic arguments, we consider explanations based on imperfect information and self-targeting. We then discuss the large literature on in-kind programs as a way of improving the efficiency of the tax system and a range of other possible explanations including the "Samaritan's Dilemma", pecuniary effects, credit constraints, asymmetric information amongst agents, and political economy considerations. Our reading of the evidence suggests that paternalism and interdependent preferences are leading overall explanations for the existence of in-kind transfer programs, but that some of the other arguments may apply to specific cases. Political economy considerations must also be part of the story.

This paper develops an endogenous growth model of the influence of public investment, public transfers, and distortionary taxation on the rate of economic growth. The growth-enhancing effects of investment in public capital and transfer payments are modeled, as is the growth-inhibiting influence of the levying of distortionary taxes that are used to fund such expenditure. The theoretical implications of the model are then tested with data from 23 developed countries between 1971 and 1988, and time series cross sectional results are obtained that support the proposed influence of the public finance

variables on economic growth.

The domestic taxation of petroleum products is an important source of revenue in most countries. However, there is a wide variation of tax rates on petroleum products across countries, which cannot be explained by economic theory alone. This paper surveys different considerations advanced for taxing petroleum and presents petroleum tax rate data in 120 countries. It concludes that a significant reduction in the present extremely wide variation in petroleum prices and tax rates appears warranted.

This path-breaking book investigates the challenges of realizing the Asian century. Prosperity in Asia does not only mean economic growth; the issues of public health, sanitation, income equality, the social safety net and efficient use of natural resources are also important. It argues for new policy initiatives in social, environmental and natural resource areas of South, Southeast and East Asia. This insightful volume is presented in three parts: Part I identifies the major socio-economic factors which are likely to take away the opportunities in realizing the Asian century by 2050; Part II presents the responsible policy issues which would be needed to overcome the hurdles such as public finance, natural resources, public health and sanitation, intra-Asia migration and decentralized governance; and Part III articulates major challenges in realizing Asian prosperity including sustainable international business and sustainable growth. The topics examined range from demographic conditions and tax reform to responsible use of natural resources in the years to come. The Asian Century, Sustainable Growth and Climate Change will appeal to academics in the fields of Asian studies and environment ecology. The major challenges in the future for South Asian growth due to the impact of climate change will prove invaluable for practitioners and policy-makers.

In the modern world of mobile applications, the expansion of e-services, self-services, and mobile communication constantly allows for new multidisciplinary developments in academia and industry. *Optimizing Current Practices in E-Services and Mobile Applications* is a critical scholarly resource that examines issues in the production management, delivery, and consumption of e-services. Featuring coverage on a broad range of topics, such as marketing, management, social media, and entrepreneurship, this book is an ideal resource for professionals, researchers, academicians, and industry consultants with an interest in the emergence of e-services.

Political Economy of Corruption: The Case of Tax Evasion in Bangladesh

Corruption is considered to be a major problem across all parts of the world. However, corruption is arguably more prevalent in least developed countries when compared to developed industrialised nations. Bangladesh, in this regard, is no exception. The extent of corruption in Bangladesh reached such a record level that it was dubbed the most corrupt country in the world in Transparency International's Corruption Perception Index for consecutive years between 2001 and 2005. The political economy of corruption in Bangladesh presents a frustrating picture of the problem that suggests that the apparent corrupt state of Bangladesh has primarily emanated from a longstanding nexus between corrupt politicians, public officials and other stakeholders, including businesspeople. Tax evasion is likely to play a significant role in creating and maintaining such a nexus resulting in a significant shortfall in the country's overall revenue collection. Despite the importance of this intriguing scenario, very little empirical research has been conducted to date on tax evasion as a corrupt practice and the various politico-economic issues associated with it in Bangladesh. This study aims to identify and analyse the key issues associated with the tax policy formulation, implementation and compliance processes and their likely roles in facilitating tax evasion. It also seeks to investigate the involvement and nexus of various stakeholders and their alleged contribution to tax evasion in Bangladesh. Initially, the context of the thesis is established, relying on the background of the study and the literature on tax evasion and corruption. A number of relevant theories are identified as theoretical templates for assessing the problem in a Bangladesh context, viz., public choice theory, rent-seeking theory and the Allingham-Sandmo Model. A combination of deductive and inductive reasoning has been utilised to capture the complexity of the research. A conceptual framework and a set of propositions are framed on the basis of the literature. Based on a single-country-based case study approach, mixed methods have been employed to obtain insightful answers to the research problem. The study utilises both quantitative and qualitative research methods. Primary data were collected by conducting a survey utilising structured printed questionnaires, face-to-face interviews, and attendance at a roundtable seminar as a participant observer. Secondary data were collected from project reports, government publications and documents, books, journals, reports, newspapers and electronic media. The empirical findings suggest that the absence of a participatory policy making process, lack of research into, and reform of, the tax system, short-term oriented and politically motivated tax policies, loopholes, anomalies and complexities of tax laws and policies are responsible for creating scope for tax evasion. Institutional weaknesses of the tax administration, lack of professional support for tax officials and inappropriate behavioural aspects of tax officials have undermined the efficiency of the tax policy implementation process, resulting in widespread tax evasion. During the compliance process, the absence of a tax culture among income earners, inadequate taxpayer service, complexities and unfairness in tax estimation, weak enforcement and the negative image of the tax department work as influential driving forces for tax non-compliance. The empirical findings also revealed that the corrupt nexus of self-interested policy makers, rent-seeking tax officials, self-utility maximiser taxpayers, including businesspeople, professionals, self-employed persons, and their intermediaries, tax agents, facilitates tax evasion. This study provides policy implications and recommendations for combating tax evasion and corruption in the tax administration. It recommends comprehensive reform of the Income Tax Ordinance 1984, establishing a permanent autonomous tax research cell, ensuring participation of all stakeholders including taxpayers and the civil society in tax policy formulation. The study also flags an urgent need to strengthen the tax administration through providing adequate human resources, infrastructure and logistic support and automation, and enhancing its jurisdiction. Adequate wages and professional support for tax officials should immediately be provided. Strong tax enforcement, with an increased probability of detection of tax evasion, increased penalty rates and a reduction in tax rate would be effective measures to combat tax evasion. For establishing a tax paying culture, it is recommended to provide services to taxpayers such as taxpayer education and online facilities, simplify the complex and overly bureaucratic tax system, undertake systematic advertising and publicising of tax issues, and ensure transparency in spending the revenue raised. Discriminatory tax treatment, including the use of tax amnesties and tax exemptions should be discontinued. This study suggests implementing exemplary punishment of both tax evaders and corrupt tax officials to prevent tax evasion. Following an inductive process, this thesis also proposes a set of theoretical implications. As the thesis was limited to study the income tax evasion in socio-economic and administrative context of Bangladesh, generalising the findings regarding tax evasion to other countries may be problematical. The thesis is expected to partially meet an existing gap in

the literature by investigating the problem of tax evasion from a developing country perspective which could act as a useful guide for the government of Bangladesh and its development partners to reform and improve the taxation regime. The research may also help stimulate future research on tax evasion and corruption from both developed and developing country perspectives.

Dr Mohammad Nurunnabi examines the factors that affect the implementation of International Financial Reporting Standards (IFRS) in developing countries and answers these specific research questions: - What is the relative impact of accounting regulatory frameworks and politico-institutional factors on the implementation of IFRS in developing countries? - How do cultural factors affect said implementation? - How does a study of implementing IFRS help to build an understanding of a theory of the role of the state in accounting change in developing countries? This follows a mixed methodology approach, in which interviews are conducted, IFRS-related enforcement documents and annual reports are evaluated. More than 138 countries have adopted IFRS, yet the International Accounting Standards Board (IASB) does not provide an implementation index. Financial reporting varies by country, even within the area of the world that has apparently adopted IFRS and Nurunnabi offers an important viewpoint that considers the issues of IFRS implementation from various perspectives. This is an invaluable resource for Undergraduate, Masters and PhD students, policy makers (at local, regional and international level) namely the IASB, World Bank, IMF, practitioners and users, giving them the necessary insight into the financial reporting environment and the state's attitude towards accounting transparency. Most importantly, this book contributes to military and democratic political regimes and the Max Weberian view of the theory of the role of the state's attitude towards accounting transparency.

One policy goal of many developing countries is to decentralize public sector decision making so as to "bring it closer to the people." While discussions of decentralization commonly focus on how such policies can improve the effectiveness of resource allocation decisions, the issues of from where and how these resources are to become available are World Bank Technical Paper No. 140. Also available: Volume 1 (ISBN 0-8213-1843-8) Stock No. 11843; Volume 3 (ISBN 0-8213-1845-4) Stock No. 11845. Provides state-of-the-art guidance and information on the procedural requirements and practical aspects of environmental assessment in various sector- and location-specific contexts. Three volumes also available in Arabic: Volume 1 (ISBN 0-8213-3523-5) Stock No. 13523; Volume 2 (ISBN 0-8213-3617-7) Stock No. 13617; Volume 3 (ISBN 0-8213-3618-5) Stock No. 13618.

Strategic disruptors in companies and economies, including blockchain technology, big data, and artificial intelligence, can contribute to the creation of new business opportunities, jobs, and growth. Research is needed on the impacts of these disruptors in Asia, as well as analyses on new business ecosystems and policy implications. Global Challenges and Strategic Disruptors in Asian Businesses and Economies presents a rich collection of chapters that explore and discuss the state of the art, emerging topics, challenges, and success factors in business, big data, innovation, and technology in Asia. The book explores how the internet of things, big data, and artificial intelligence can provide solutions for global challenges and companies. Including topics on digital economy, strategic management, and information technologies, this book is ideal for managing directors, general managers, corporate heads of firms, politicians, executives, entrepreneurs, academicians, decision makers, policymakers, researchers, and students looking to enhance their understanding and collaboration in business, disruptive innovation, and technology in Asia.

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