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Titolo	Médecine à travers les siècles : entre rencontres et découverte
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Collana	Mêdecine áa travers les siáecles Mêdecine áa travers les siáecles
Soggetti	Medicine - History Medical ethics History of Medicine Medicine Health & Biological Sciences
Lingua di pubblicazione	Francese
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Livello bibliografico	Monografia
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2. Record Nr.	UNINA9910952269403321
Titolo	The effects of taxation on multinational corporations // edited by Martin Feldstein, James R. Hines, Jr., and R. Glenn Hubbard
Pubbl/distr/stampa	Chicago, : University of Chicago Press, c1995
ISBN	1-281-22336-0 9786611223366 0-226-24187-4
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Descrizione fisica	1 online resource (338 p.)
Collana	A National Bureau of Economic Research project report
Altri autori (Persone)	FeldsteinMartin S HinesJames R HubbardR. Glenn
Disciplina	336.24/3
Soggetti	Capital market International business enterprises - Finance International business enterprises - Taxation Investments, Foreign - Taxation
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Papers presented at a conference held in January 1994.
Nota di bibliografia	Includes bibliographical references and indexes.
Nota di contenuto	Front matter -- Contents -- Preface -- Introduction -- 1. Outward Direct Investment and the U.S. Economy -- 2. The Effects of Outbound Foreign Direct Investment on the Domestic Capital Stock -- 3. Why Is There Corporate Taxation in a Small Open Economy? The Role of Transfer Pricing and Income Shifting -- 4. The Impact of International Tax Rules on the Cost of Capital -- 5. The Tax Sensitivity of Foreign Direct Investment: Evidence from Firm-Level Panel Data -- 6. The Alternative Minimum Tax and the Behavior of Multinational Corporations -- 7. Accounting Standards, Information Flow, and Firm Investment Behavior -- 8. Taxes, Technology Transfer, and the R&D Activities of Multinational Firms -- 9. Do Repatriation Taxes Matter? Evidence from the Tax Returns of U.S. Multinationals -- 10 .Interest Allocation Rules, Financing Patterns, and the Operations of U.S. Multinationals -- Contributors -- Author Index -- Subject Index
Sommario/riassunto	The tax rules of the United States and other countries have intended and unintended effects on the operations of multinational corporations,

influencing everything from the formation and allocation of capital to competitive strategies. The growing importance of international business has led economists to reconsider whether current systems of taxing international income are viable in a world of significant capital market integration and global commercial competition. In an attempt to quantify the effect of tax policy on international investment choices, this volume presents in-depth analyses of the interaction of international tax rules and the investment decisions of multinational enterprises. Ten papers assess the role played by multinational firms and their investment in the U.S. economy and the design of international tax rules for multinational investment; analyze channels through which international tax rules affect the costs of international business activities; and examine ways in which international tax rules affect financing decisions of multinational firms. As a group, the papers demonstrate that international tax rules have significant effects on firms' investment and other financing decisions.
