

Journal Pre-proof

Responses of US Multinational Firms to a Temporary Repatriation Tax Holiday: A Literature Review and Synthesis

Qi Dong, Yiting Cao, Xin Zhao, Ashutosh Deshmukh



PII: S0737-4607(18)30039-9

DOI: <https://doi.org/10.1016/j.acclit.2019.11.002>

Reference: ACCLIT 61

To appear in: *Journal of Accounting Literature*

Received Date: 11 May 2018

Revised Date: 3 November 2019

Accepted Date: 4 November 2019

Please cite this article as: Dong Q, Cao Y, Zhao X, Deshmukh A, Responses of US Multinational Firms to a Temporary Repatriation Tax Holiday: A Literature Review and Synthesis, *Journal of Accounting Literature* (2019), doi: <https://doi.org/10.1016/j.acclit.2019.11.002>

This is a PDF file of an article that has undergone enhancements after acceptance, such as the addition of a cover page and metadata, and formatting for readability, but it is not yet the definitive version of record. This version will undergo additional copyediting, typesetting and review before it is published in its final form, but we are providing this version to give early visibility of the article. Please note that, during the production process, errors may be discovered which could affect the content, and all legal disclaimers that apply to the journal pertain.

© 2019 Published by Elsevier.

Responses of US Multinational Firms to a Temporary Repatriation Tax Holiday: A Literature Review and Synthesis

Qi (Flora) Dong *

Assistant Professor of Accounting
Coles College of Business
Kennesaw State University
Kennesaw, GA 30144
qdong2@kennesaw.edu

Yiting Cao

Assistant Professor of Accounting
College of Business and Economics
California State University – Los Angeles
Los Angeles, CA 90032
ycao20@calstatela.edu

Xin Zhao

Professor of Finance
Black School of Business
Penn State Erie, The Behrend College
Erie, PA 16563
xuz12@psu.edu

Ashutosh Deshmukh

Professor of Accounting and MIS
Black School of Business
Penn State Erie, The Behrend College
Erie, PA 16563
avd1@psu.edu

* Corresponding author

560 Parliament Garden Way NW, GA 30144
Email: qdong2@kennesaw.edu
Phone: 470-578-7609

ABSTRACT:

The effect of tax policy on the repatriation of foreign earnings is a topic of ongoing discussion among policymakers, academics, and the popular press. It has become more salient due to the 2017 Tax Cuts and Jobs Act (TCJA), which permanently removed repatriation tax. This paper

Download English Version:

<https://daneshyari.com/en/article/13463080>

Download Persian Version:

<https://daneshyari.com/article/13463080>

[Daneshyari.com](https://daneshyari.com)