Author's Accepted Manuscript

The Importance of the internal information environment for tax avoidance

John Gallemore, Eva Labro



www.elsevier.com/locate/jae

PII: S0165-4101(14)00056-1

DOI: http://dx.doi.org/10.1016/j.jacceco.2014.09.005

Reference: JAE1038

To appear in: Journal of Accounting and Economics

Received date: 12 April 2013 Revised date: 25 July 2014 Accepted date: 8 September 2014

Cite this article as: John Gallemore, Eva Labro, The Importance of the internal information environment for tax avoidance, *Journal of Accounting and Economics*, http://dx.doi.org/10.1016/j.jacceco.2014.09.005

This is a PDF file of an unedited manuscript that has been accepted for publication. As a service to our customers we are providing this early version of the manuscript. The manuscript will undergo copyediting, typesetting, and review of the resulting galley proof before it is published in its final citable form. 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.

ACCEPTED MANUSCRIPT

The importance of the internal information environment for tax avoidance

John Gallemore University of Chicago

Eva Labro* University of North Carolina

July 2014

^{*} Corresponding author: Kenan-Flagler Business School, CB 3490, McColl Building, Chapel Hill, NC 27599, tel. +1-919 962 5747, e-mail Eva_Labro@unc.edu. We thank Wayne Guay (the editor), Richard Sansing (the referee), Eddy Cardinaels (discussant at Tilburg Spring Camp), Ranjani Krishnan (discussant at GMARS conference), Petro Lisowsky (discussant at EAA conference), VG Narayanan (discussant at UNC Tax Symposium), Mary Margaret Frank, Thomas Hemmer, Margot Howard, Mark Lang, Ed Maydew, Jim Omartian, Doug Shackelford, Jake Thornock, Kelly Wentland, Hal White, and workshop participants at Harvard Business School, Tilburg Spring Camp, the University of North Carolina, the 2013 UNC Tax Symposium, the 2013 EAA conference, and the 2013 GMARS conference for comments. We thank Peter Iliev for sharing data on SOX public floats, and Karen Hennes, Andy Leone, and Brian Miller for making available their restatement classification data. Any errors are our own. John Gallemore gratefully acknowledges the financial support of the Deloitte Foundation. Eva Labro gratefully acknowledges the financial support of the Kenan-Flagler Business School and the Latané Fund.

Download English Version:

https://daneshyari.com/en/article/5086686

Download Persian Version:

https://daneshyari.com/article/5086686

<u>Daneshyari.com</u>