

Accepted Manuscript

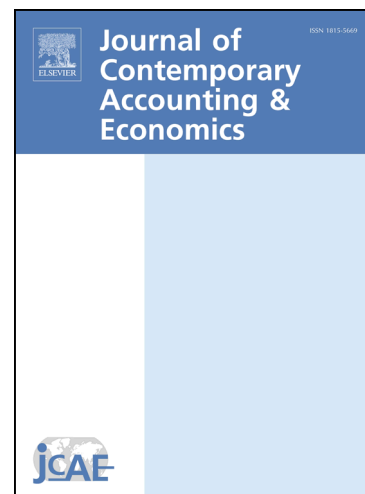
The Incentive Effects of R&D Tax Credits: An Empirical Examination in an Emerging Economy

Ming-Chin Chen, Sanjay Gupta

PII: S1815-5669(17)30001-2
DOI: <http://dx.doi.org/10.1016/j.jcae.2017.01.001>
Reference: JCAE 99

To appear in: *Journal of Contemporary Accounting & Economics*

Received Date: 15 February 2016
Accepted Date: 1 November 2016



Please cite this article as: Chen, M-C., Gupta, S., The Incentive Effects of R&D Tax Credits: An Empirical Examination in an Emerging Economy, *Journal of Contemporary Accounting & Economics* (2017), doi: <http://dx.doi.org/10.1016/j.jcae.2017.01.001>

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 proof before it is published in its final 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.

The Incentive Effects of R&D Tax Credits: An Empirical Examination in an
Emerging Economy

Ming-Chin Chen*

Department of Accounting, College of Commerce
National Chengchi University
Email: mingchin@nccu.edu.tw

Sanjay Gupta

Department of Accounting & Information Systems, Eli Broad College of Business
Michigan State University
Email: gupta@bus.msu.edu

We appreciate the useful comments and suggestions of participants at the JCAE Symposium in Monash University in Malaysia, especially Discussant Grant Richardson. We are grateful for comments received from the JCAE reviewer and editor.

* The author is grateful to the Ministry of Science and Technology (MOST 102-2410-H-004-030-MY2) (Taiwan) for providing funding for this study.

Download English Version:

<https://daneshyari.com/en/article/5092842>

Download Persian Version:

<https://daneshyari.com/article/5092842>

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