

ADVANCES IN TAXATION

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ADVANCES IN TAXATION VOLUME 23

ADVANCES IN TAXATION

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INTRODUCTION: PUBLISHING QUALITY TAX RESEARCH

As signaled in Volume 22 one of my goals is for *Advances in Taxation* to have a greater international exposure. This means carrying more articles with international implications, authored from any country. However, it is critical that we continue the tradition of publishing high quality tax research. To this end, I reiterate that *Advances in Taxation* will continue to publish, quality North-American tax research and that from other jurisdictions providing it is of broad interest to our readers.

I wish to thank the editorial board for their continued support. They have been called upon to promote AIT and to engage in the reviewing process. Many have again provided wise counsel for this volume. Apart from the editorial board, I am also pleased to thank the ad hoc reviewers listed below for their valuable and timely reviewing activity during 2015–2016.

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In this volume, there are six papers. In the lead paper, Kimberly Key, Teresa Lightner, and Bing Luo extend literature in the property tax area, especially in helping to define and operationalize Quality of Life measures that explain property values. Using composite rankings to measure the economy, education, health, and public safety, they provide evidence on how property taxes are capitalized into housing prices. Their study will help future researchers to more fully consider public service benefits in their tax capitalization models.

Shifting from the micro-aspect of tax capitalization models, the second paper in this volume provides macro evidence on the domestic effective tax rate (ETR) of US corporations over the time period 2003–2010. Yaron Lahav and Galla Salganik-Shoshan investigate how domestic ETRs are affected by factors representing business and financial structure along with macroeconomic conditions. While they acknowledge some of their findings might be anticipated, other results suggest the need for more research.

Adopting a different methodological approach, but still focused in part on ETRs, Emer Mulligan and Lynne Oats report on the findings of 26 semi-structured interviews conducted with tax executives from 15 Silicon Valley corporations. This study highlights the value of qualitative research as interviewing tax professionals allowed the authors to drill down and understand how performance measures are used in tax departments and how tax as a measure of organizational performance is presented to external stakeholders.

The next three papers in this volume are an integrated forum on tax morale and the measurement of compliance attitudes. In the first paper of this forum, William D. Brink and Thomas M. Porcano use structural equation modeling to develop a comprehensive international tax evasion framework by analyzing direct and indirect paths between country-level cultural and economic structural variables and tax morale and evasion.

In the second paper of the forum, Fadi Alasfour, Martin Samy, and Roberta Bampton review the literature on tax morale and issue a survey instrument to Jordanian tax auditors and financial managers. Apart from the specific empirical results, this Jordanian study is notable as there is little prior research on tax morale in non-Western countries and also for their development of a multi-item index comprising 17 questions to measure participants' "intrinsic motivations" to pay taxes.

Finally, in a related methodological paper, Diana Onu thoughtfully examines the way that prior literature has researched the link between tax attitude measures and actual compliance behavior. She suggests several avenues to improving the predictive value of attitude measures and offers a number of recommendations that will prove useful to behavioral tax researchers.

In future volumes, I wish to signal that apart from continuing its tradition of publishing original research-based manuscripts, *Advances in Taxation* will consider publishing papers on methodological issues (as several of the papers in this volume attest) and quality and topics papers on aspects of tax education, the tax profession, and also well-crafted replications co-authored by doctoral students and faculty.

John Hasseldine
Editor