

# *Multinational enterprises and corporate tax planning: a review of literature and suggestions for a future research agenda*

Article

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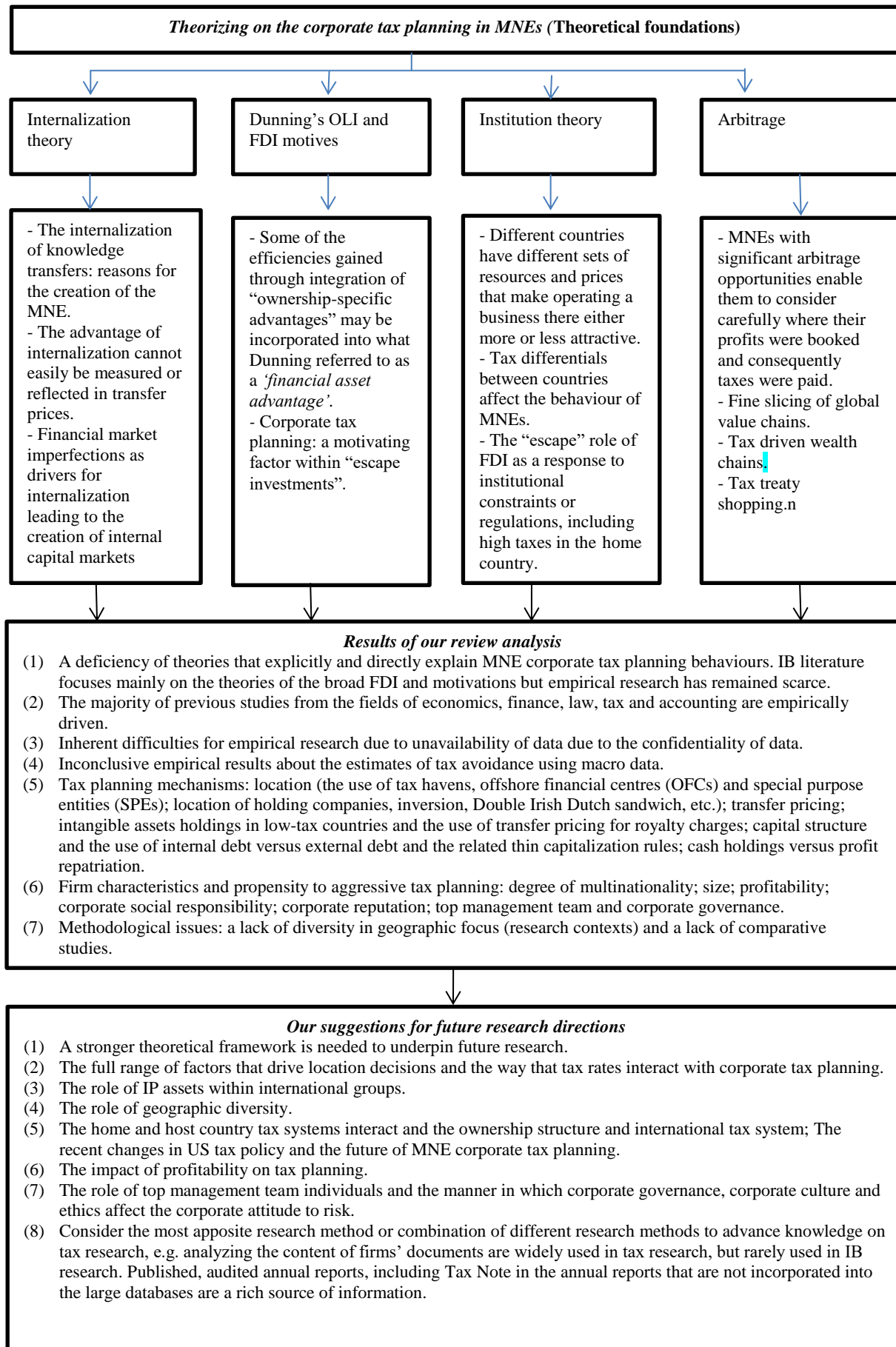
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**Figure 1: Multinational enterprise and corporate tax planning: A review of literature and suggestions for a future research agenda**



**Table 1: Distribution of articles in publication outlets**

| No. | Publication outlets   | Number of studies |
|-----|---|-------------------|
| 1   | Journal of Public Economics   | 17                |
| 2   | National Tax Journal  | 8                 |
| 3   | International Tax and Public Finance  | 8                 |
| 4   | Books (Buckley & Casson (1976); Dunning (1993); Rugman (1981); Rugman & Eden (1985); Shaxson, N. (2011); Vaitos (1974)) | 6                 |
| 5   | Journal of Accounting and Economics   | 6                 |
| 6   | Multinational Business Review   | 6                 |
| 7   | The Review of Economics and Statistics  | 4                 |
| 8   | Critical Perspectives on Accounting   | 4                 |
| 9   | Accounting, Auditing and Accountability   | 3                 |
| 10  | Canadian Journal of Economics   | 3                 |
| 11  | Journal of International Business Studies   | 3                 |
| 12  | Tax Notes   | 2                 |
| 13  | The Accounting Review   | 3                 |
| 14  | Business and Society  | 2                 |
| 15  | European Economic Review  | 2                 |
| 16  | International Business Review   | 2                 |
| 17  | Journal of Accounting Research  | 2                 |
| 18  | Journal of Financial Economics  | 2                 |
| 19  | Journal of International Economics  | 2                 |
| 20  | Journal of World Business   | 2                 |
| 21  | The Journal of the American Taxation Association  | 2                 |
| 22  | Journal of Accounting and Public Policy   | 2                 |
| 23  | Accounting and the Public Interest  | 1                 |
| 24  | American Economic Journal: Economic Policy  | 1                 |
| 25  | California Management Review  | 1                 |
| 26  | Centre for European Economic Research   | 1                 |
| 27  | Contemporary Accounting Research  | 1                 |
| 28  | Contemporary Economic Policy  | 1                 |
| 29  | Corporate Business Taxation Monthly   | 1                 |
| 30  | Critical Perspectives on International Business   | 1                 |
| 31  | Social Politics   | 1                 |
| 32  | Fiscal Studies  | 1                 |
| 33  | Journal of Accounting and Finance   | 1                 |
| 34  | Journal of Accounting and Public Policy   | 1                 |
| 35  | Journal of Business   | 1                 |
| 36  | Journal of Business Ethics  | 1                 |
| 37  | Journal of Economic Perspectives  | 1                 |
| 38  | Journal of Finance and Accountancy  | 1                 |
| 39  | Journal of International Accounting Research  | 1                 |

|    |  |            |
|----|--|------------|
| 40 | Journal of International Accounting, Auditing and Taxation | 1          |
| 41 | Journal of Political Economy                               | 1          |
| 42 | Journal of the American Taxation Association               | 1          |
| 43 | Law and Policy   | 1          |
| 44 | Oxford University Centre for Business Taxation             | 1          |
| 45 | Quarterly Journal of Economics                             | 1          |
| 46 | Review of Economics  | 1          |
| 47 | Review of Financial Studies                                | 1          |
| 48 | Review of International Political Economy                  | 1          |
| 49 | Scientific Reports   | 1          |
| 50 | The Quarterly Journal of Economics                         | 1          |
| 51 | World Development  | 1          |
|    | <b>Total</b>   | <b>120</b> |