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The interrelationship between corporate income tax and corporate social responsibility



Journal of Applied Accounting Research

ISSN: 0967-5426

Online from: 1999

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Citation: **Fátima David, Isabel Gallego**, (2009) "The interrelationship between corporate income tax and corporate social responsibility", *Journal of Applied Accounting Research*, Vol. 10 Iss: 3, pp.208 - 223

DOI: <http://dx.doi.org/10.1108/09675420911006415>

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Abstract:

Purpose

– The purpose of this paper is to discuss the interrelationship between corporate income tax (CIT) and corporate social responsibility (CSR) within the international framework of the European Union (EU).

Design/methodology/approach

– The theoretical framework of the paper is based on taxation and social responsibility theories that evaluate the impact of economic, financial and social decisions taken by firms, in the area of accounting and tax harmonization in general, and of corporate income tax, in particular.

Findings

– Through the connection of CIT and CSR frameworks, the paper urges for more accountability and shows that, as each EU Member State improves accounting and taxation harmonization, the result is more comparability of economic and financial information presented by the firm.

Practical implications

– The paper attempts to provide an understanding of the adoption of the social responsibility posture of firms as a key factor that negatively and positively influences the tax regime of each EU Member State. In a social responsibility, accounting and taxation transnational framework, the increasing of a firm's activity and changes in its environment require new attitudes of sustainable development.

Originality/value

– The paper is the first to discuss the interrelationship between CIT and CSR within the international framework of the EU. Corporate income tax can be seen as the mechanism by which governments



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encourage active civic duty, corporate sponsorship and CSR practices.

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