Taxation

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出版者:OUP Oxford

出版时间:2004-9-30

装帧:Hardcover

isbn:9780199242931

Taxation involves complex questions of policy, law, and practice. The book offers an innovative introduction to tax research by combining commentary on disciplinary-based and interdisciplinary approaches. Its objective is to guide and encourage researchers how to produce taxation research that is rigorous and relevant. It comments upon how disciplinary-based approaches to tax research have developed in law, economics, accounting, political science, and social policy. Its authors then go to introduce an inter-disciplinary research approach to taxation research. Effective approaches to research problem definition and research method choice are outlined by leading authors in their fields, and topical studies provide bibliographic surveys of specific areas of tax research. The book provides suggestions of topics, readings, and approaches that are intended to help the new researcher choose ways to begin their tax research. Written by a group of international experts, this book will be essential reading for new researchers in the tax field, including PhD students; for existing researchers wishing to broaden their understanding of taxation; for policymakers wanting to gauge where the leading edge of current tax research lies; and for tax practitioners interested in scholarly contributions to their field of practice.

作者介绍:

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