

## Advances in taxation

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20469437&lokasi=lokal>

---

### Abstrak

Volume 24 of *Advances in Taxation* contains seven articles, covering topics such as the impact of FASB Financial Interpretation No. 48 adoption through the lens of debt covenants; conflicting results in two prior studies on the relation between aggressive financial reporting and tax reporting; how a firm's external environment affects its tax avoidance activities; and bonus depreciation. Other articles use a behavioral research methodology to explore generational values and attitudes towards tax fairness and tax compliance; the expectation gap between tax clients' motivations to hire tax preparers versus tax preparers' perceptions of those clients' motivations; and evidence on the level and determinants of corporate income tax compliance costs.