

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

Article

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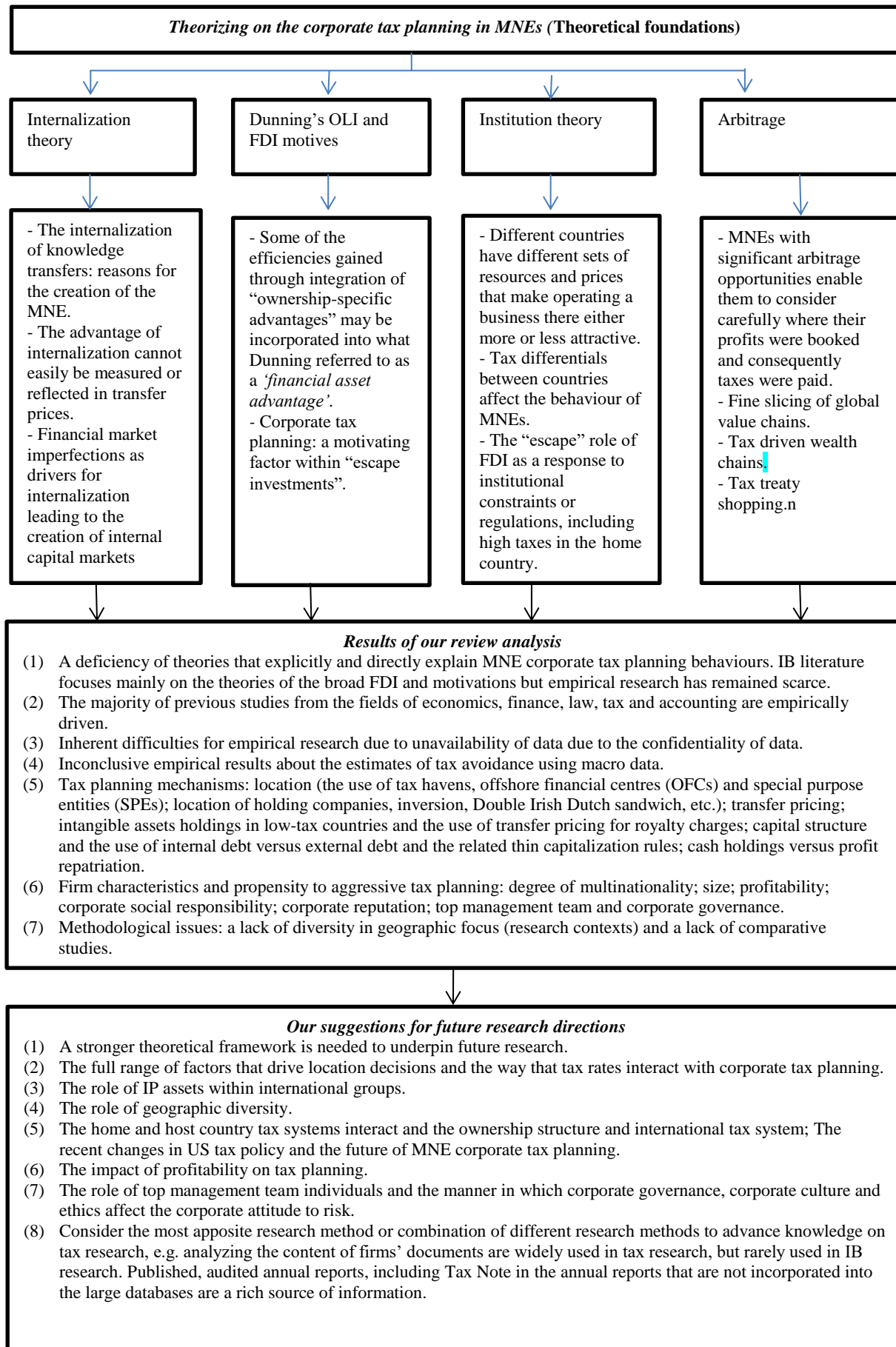
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**Figure 1: Multinational enterprise and corporate tax planning: A review of literature and suggestions for a future research agenda**



**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>