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Journal of Taxation and Regulation of Financial Institutions

This paper studies how corporate income tax (CIT) influences bank activity by empirically investigating its effect on the structure and on the level of bank profits. The main channel through which the CIT may exert an impact on bank activity is related to the fact the this form of taxation bears upon bank

equity holders and therefore interacts ...

Bank profitability and taxation - ScienceDirect

1. Introduction. This paper analyzes the incidence of taxation on banking activity. Theoretically, when a tax is levied on a bank (e.g. corporate income tax) its incidence can fall on different parties: shareholders, customers, employees, the suppliers of bank inputs other than labor, and the government itself, given that value added tax (VAT) is paid on some bank inputs.

The impact of taxation on bank profits: Evidence from EU

...

This paper aims to examine the determinants of bank credit risk in Tunisia, being an emergent country. Our sample includes ten commercial banks over the period of 1995 to 2008. The paper takes into account both macroeconomic factors and microeconomic variables that are likely to influence credit risk. Overall, the results show that the main determinants of bank credit risk in Tunisia are ...

Journal of Accounting and Taxation - the factors ...

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Journal of Banking & Finance - Elsevier

International Journal of Bank Marketing Issue(s) available: 247 - From Volume: 1 Issue: 1, to Volume: 38 Issue: 7. Strapline: For

the financial services sector. Category: Marketing. Search. All Issues; EarlyCite; Volume 38. Issue 7 2020. Issue 6 2020. Issue 5 2020. Issue 4 2020. Issue 3 2020. Issue 2 2020. Issue 1 ...

International Journal of Bank Marketing | Emerald Insight

The bank reconciliation journal entries below act as a quick reference, and set out the most commonly encountered situations when dealing with the double entry posting relating to bank reconciliation adjustments. In each case the bank reconciliation journal entries show the debit and credit account together with a brief narrative.

Bank Reconciliation Journal Entries | Double Entry Bookkeeping

Journal Entry for Income Tax Income tax is a form of tax levied by the government on the income generated by a business or person. Accounting and journal entry for income tax is done in a distinct way for different types of business establishments i.e. Sole Proprietorship, Partnership, and Private Limited Company.

Journal Entry for Income Tax (Proprietor & Partnership ...

The Journal of Taxation is your trusted resource for new tax law developments, including court decisions, Treasury/IRS rulings, legislation - and other issues that may impact you and your clients. The Journal takes a wide-angle approach to taxpayers and tax topics, covering individuals and corporations, estates and trusts, partnerships and other pass-throughs.

Journal of Taxation - SCImago Journal Rank

Founded in 1992, the Journal of International Accounting, Auditing and Taxation (JIAAT) publishes research that advances our understanding of international accounting over a diverse range of topics and research methods. JIAAT articles deal with most areas of international accounting, including auditing, financial accounting, taxation, social and environmental accounting, and management accounting.

Journal of International Accounting, Auditing and Taxation ...

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authoritative analysis from leading experts in these critical tax areas. Journal of International Taxation; Federal Taxation of Partnerships and Partners; State Taxation

WG&L Corporate Finance, Accounting, Audit, Tax Reference ...

In its report on how to rebuild the economy after COVID-19, the bank proposed a 5% daily tax on each employee that continues to work from home, which could raise tens of billions of dollars for ...

To help economy, bank proposes tax on working from home ...

Journal of State Taxation provides the guidance, information, and creative tax planning strategies needed for tackling problems involving state taxation. It equips tax professionals with...

Journal of State Taxation by CCH Incorporated

presented in the annexed report entitled Land Taxation in Practice: Selected Case Studies. Part III, the main section of this paper, summarizes some of the major findings of these reviews of the taxation of land and property in 25 countries (five in each of five regions – OECD, central and eastern Europe, Asia, Africa, and Latin America).

Land and Property Taxation Final - World Bank

Obama Unveils \$90 Billion Bank Tax With Sharp Words President Barack Obama describes his plan to impose a tax to recoup taxpayer expenditures for the financial-sector bailout. European Pressphoto ...

Obama Unveils Proposal on Bank Taxes - WSJ

Farmers considering a move to transfer ownership of their business to the next generation have been told to act sooner rather than later ahead of anticipated changes to the tax regime.

Leading agricultural lawyer warns of impending taxation

...

The Charlotte accounting firm said it helped the banks secure almost \$2 million in PPP loans. It alleges the banks have

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collectively withheld about \$11,500 in agent fees, according to court documents.

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