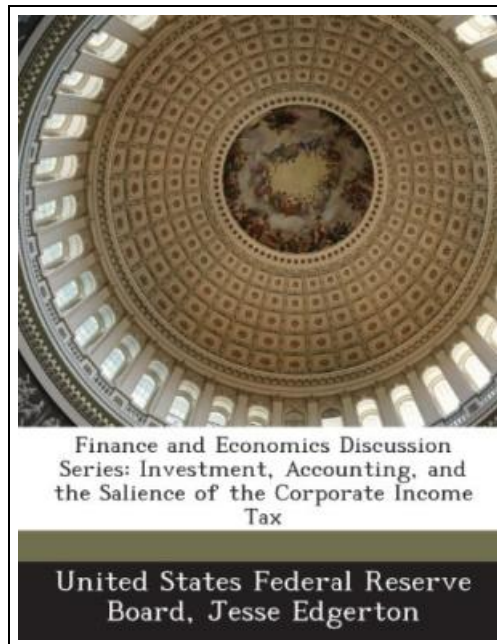


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(Claud Feest)

FINANCE AND ECONOMICS DISCUSSION SERIES: INVESTMENT, ACCOUNTING, AND THE SALIENCE OF THE CORPORATE INCOME TAX



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Bibliogov, United States, 2013. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book ***** Print on Demand *****.This paper develops and tests the hypothesis that accounting rules mitigate the impact of tax policy on investment decisions by obscuring the timing of tax payments. I model a firm that maximizes a discounted weighted average of after-tax cash flows and accounting profits. The cost of capital and the impact of tax incentives for investment both depend on the weight placed on accounting profits. I estimate this weight by comparing the effectiveness of tax incentives that do and do not affect accounting profits. Investment tax credits, which do affect accounting profits, have more impact on investment than accelerated depreciation, which does not. This difference in estimated impact is not obviously driven by discounting, cash flow effects, or measurement error. Results thus suggest that the tax burden on corporate capital could be lower than we would otherwise estimate, and accelerated depreciation provisions are less effective than they otherwise would be.

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