

## Advances in taxation

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### 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.