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A GLOBAL GIANT SLIPPING THROUGH THE TAX NET. THE CASE OF GOOGLE IN AUSTRALIA



GRIN Verlag Mai 2016, 2016. Taschenbuch. Book Condition: Neu. 210x148x2 mm. This item is printed on demand - Print on Demand Neuware - Seminar paper from the year 2015 in the subject Business economics - Accounting and Taxes, University of the Sunshine Coast Queensland, language: English, abstract: This report was commissioned to examine the case of tax avoidance by multinational companies, like Google. The research draws attention to the background and raises the question to consider if the tax strategies used by Google in Australia are ethical. Subsequently, a stakeholder analysis of the company and a Corporate Governance Discussion is performed. Afterwards, the implementation of Corporate Social Responsibility and the Corporate Social Performance of Google are scrutinized. Finally, an ethical analysis and recommendations will be provided. In conducting this report, only secondary research methodologies were used, implementing resources such as books and websites. The stakeholder analysis showed that society also present an important group of stakeholders. In view of the tax avoidance it becomes clear through the corporate governance principles and compliance with corporate social responsibility and performance that Google acts in a legal framework. Thus Google would like to expand their competitiveness and increase profits by utilising tax avoidance. However, Google does not consider societies unethical perception of their actions. The resulting consequences of these actions are also disregarded. Therefore society is expected to compensate with higher tax payments and national budgetary shortfalls are acceptable. Evaluation of the case study leads to the following recommendations: A weakness was identified in the transparency and ethical responsibility of the company towards their stakeholders. It is recommended that Google should show more transparency and improve social responsibility in order to satisfy stakeholders' needs and wants. Special attention should be paid to ethical decision-making. Recommendations have been made to suggest that a more...

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