

CALL FOR PAPERS

UNIVERSITY OF NORTH CAROLINA'S KENAN-FLAGLER BUSINESS SCHOOL

Invites manuscripts for a conference on

TAX-EFFICIENT SUPPLY CHAIN MANAGEMENT

April 25 & 26, 2014

Chapel Hill, NC

Organizers: Eva Labro, Ed Maydew, Douglas Shackelford, Jayashankar Swaminathan

The purpose of this conference is to bring together outstanding scholars from operations management, accounting, economics, finance, law, and related fields plus managers, engineers, tax advisers, accountants, lawyers and others from leading companies to discuss the rapidly changing landscape in tax-efficient supply chain management (TESCM).

Increasingly, multinationals are attempting to integrate global tax planning into the overall management of their supply chain. This integration affects all aspects of the firm, including the location and movement of activities, functions and people, and the control and allocation of risks. TESCM is designed to produce flexible tax planning that is operationally-driven and able to deliver long-term reductions in the firm's effective tax rate and other taxes. Geographical reconfiguration of a global supply chain must consider aspects, such as potential gains and losses in terms of production and logistics costs, time and cost benefits due to co-location as well as implications for supply chain partners and customers. Since operations and tax management have historically been positioned as occupying different silos, in many firms this integration is difficult to envision, let alone implement. Because companies and their advisors view these TESCM restructurings as proprietary and confidential, little is known about the extent to which they have changed both supply chain management and tax planning.

Since this topic has been largely unexplored, we invite empirical, theoretical, and experimental papers on any angle related to tax-efficient supply chain management. In this novel emerging field of inquiry, we anticipate and encourage new and original thought that moves beyond the traditional approaches in international transfer pricing, which have ignored the supply chain management literature, and those in supply chain management, which have ignored tax considerations. We look forward to a lively and highly interactive conference with at least six papers.

PAPER SUBMISSION PROCEDURE:

Please submit an electronic version of the paper no later than February 1, 2014 to Professor Douglas Shackelford at doug_shack@unc.edu. Paper selection will be finalized by February 25, 2014. Travel and lodging expenses for all presenters will be reimbursed.

The conference is sponsored by the UNC Tax Center.