

PhD studentship (Full-time)



Institution	Xi'an Jiaotong-Liverpool University, China
Department	International Business School Suzhou (IBSS)
Supervisors	Principal supervisor: Dr. Brian Wright (Xi'an Jiaotong-Liverpool University) Co-supervisor: Dr. Abhinav Goyal (University of Liverpool, UK)
Application Deadline	Open until the position is filled
Funding Availability	Funded PhD project (world-wide students)
Project Title	Corporate tax avoidance: Determining the extent of tax avoidance in large listed companies, value effects and determinants of aggressive tax planning 公司税规避：确定大型上市公司的避税规模，评估激进税务筹划的影响及其决定因素
Contact	Please email Brian.Wright@xjtlu.edu.cn (principal supervisor's email address) and copy doctoralstudies@xjtlu.edu.cn with a subject line of the PhD project title

Requirements:

The candidate should have a first class or upper second class honours degree, or a master's degree (or equivalent qualification), in finance, accounting & finance or economics, with some coverage of econometrics. Evidence of good spoken and written English is essential. The candidate should have an IELTS score of 6.5 or above, or an equivalent qualification, if the first language is not English. This position is open to all qualified candidates irrespective of nationality.

Degree:

The student will be awarded a PhD degree from the University of Liverpool (UK) upon successful completion of the program.

Funding:

The PhD studentship is available for three years subject to satisfactory progress by the student. The award covers tuition fees for three years (currently equivalent to RMB 80,000 per annum) and provides a monthly stipend of 3500 RMB as a contribution to living expenses. It also provides up to RMB 16,500 to allow participation at international conferences during the period of the award. It is a condition of the award that holders of XJTLU PhD scholarships carry out 300-500 hours of teaching assistance work per year. The scholarship holder is expected to carry out the major part of his or her research at XJTLU in Suzhou, China. However,

he or she is eligible for a research study visit to the University of Liverpool of up to three months, if this is required by the project.

Project Description:

The overall objective of this study is to develop a methodology for detecting and measuring the extent of tax planning & tax avoidance activity by, in particular, large listed corporations, and to use this methodology to initiate research into the determinants and effects of aggressive tax planning. The study will provide a means, useful to tax policy makers, revenue authorities and investors, to determine which companies are potentially 'aggressive tax avoiders', and will study how aggressive tax avoidance behaviour is related to characteristics of a firm (such as the extent of cross-border activity and of 'good governance'). It will also study the extent to which tax-planning aggression is detrimental (or otherwise) to the market value of a company. The study will initially focus on UK data, but may be extended to Chinese and/or U.S. data, time permitting.

For more information about doctoral scholarship and PhD programme at Xi'an Jiaotong-Liverpool University (XJTLU): Please visit

<http://www.xjtlu.edu.cn/en/admissions/phd.html>

<http://www.xjtlu.edu.cn/en/admissions/phd/feescholarships.html>

How to Apply:

Interested applicants are advised to email Brian.Wright@xjtlu.edu.cn (principal supervisor's email address) the following documents and copy doctoralstudies@xjtlu.edu.cn (please put the project title in the subject line).

- CV
- Two reference letters
- Personal statement outlining your interest in the position
- Proof of English language proficiency (an IELTS score of above 6.5 or equivalent is required)
- Verified school transcripts in both Chinese and English (for international students, only the English version is required)
- Verified certificates of education qualifications in both Chinese and English (for international students, only the English version is required)

Informal enquiries may be addressed to Dr. Brian Wright (Brian.Wright@xjtlu.edu.cn), whose personal profile is linked below,

<http://www.xjtlu.edu.cn/en/departments/academic-departments/international-business-school-suzhou/staff/brian-wright>