



***Tax profit shiftings in multinational enterprises***

by S. Malliou

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**Abstract:** The present work deals with tax profit shiftings as the outcome of corporate governance characteristics in multinational enterprises. A subsidiary year-measure of profits shifting is used, estimated from the responses of subsidiary profits to exogenous parent earnings shocks. The results show that increasing audit committee size by one standard deviation increases profit shifting

**Key words:** tax profit shifting, corporate governance, multinational enterprises, empirical analysis.