２０２５年度

愛知淑徳大学 大学院

博士前期課程（４月入学２期）入学試験

外国語試験問題

＜一般入試＞

（グローバルカルチャー・コミュニケーション研究科）

国際交流・観光専修

２０２５年2月１８日（火）実施

９：１５～１０：１５

注意事項

１　試験開始の合図があるまで、この問題用紙を開いてはいけない。

２　解答用紙には、受験番号および氏名を正しく記入すること。

３　試験中に問題文の誤字、脱字等に気づいた場合は、手をあげて試験監督者に知らせること。

４　問題用紙は試験終了後、持ち帰ること。

I 次の英文を和訳しなさい（ただし、括弧内の Barford & Holt, 2013 などの先行研究等の情報は無視してよい）。*のついた単語は文末に注がある。

Evidence of the extensive profit-shifting activities of large multinational enterprises [MNEs] has raised the public awareness in recent years. While not illegal, tax avoidance through profit shifting has increasingly been condemned as unethical and immoral (Barford & Holt, 2013; OECD, 2013). The negative perception became particularly evident when disparities between profits and taxes paid by well-known firms such as Starbucks, Google, Apple and Amazon were revealed. These events caused an unprecedented level of public outrage* and fueled demands that companies should pay their 'fair share 'of tax (Bennett & Murphy, 2017; Gribnau & Jallai, 2017). At the same time, MNEs nowadays face certain expectations from society and consumers (Panayi, 2015). Corporate Social Responsibility [CSR] advocates that businesses address the interests of all stakeholders rather than merely concentrating on their own interests, such as profit maximization (Cerioni, 2014). We therefore investigate the relation between the CSR position of the firm and the publicly criticized tax avoidance of MNEs through international profit shifting.

The relationship between tax avoidance and CSR has already been investigated in numerous studies (for a review see Kovermann & Velte, 2021). However, to best of our knowledge, the influence of CSR on the publicly debated phenomenon of international profit shifting has hardly been studied. We therefore focus on profit shifting by MNEs because it is precisely this mechanism of tax avoidance that has been so much in the public debate over the past decade. At the same time, tax administrations and international initiatives have tried to curb profit shifting through anti-tax avoidance regulations. In this study, we analyze whether the CSR position of the firm and profit shifting are related.

Responsible tax behavior can be considered part of a firm's responsibility to the communities in which it operates (Christensen & Murphy, 2004; Knuutinen, 2014; Murphy et al., 2006). Consequently, avoiding taxes while claiming to be a responsible citizen could be perceived as hypocrisy (Davis et al., 2016; Sikka, 2010). For example, the Irish Times states that '[t]he inescapable truth is that people [...] get really annoyed when they hear that companies making billions don't pay tax. You can publish all the glossy CSR reports you want, you can buy as much green energy as you can find [...], but if you don't pay tax it's very hard to argue these days that you are a good corporate citizen '(McManus, 2013).

Nevertheless, it is uncertain how the tax management behavior and CSR performance of MNEs are related. Competing theories exist in this regard. According to risk management theory, a firm is not inherently motivated to engage in CSR for the sake of all stakeholders. Nonetheless, a firm engages in CSR to build up an 'insurance-like 'protection to mitigate* potential reputational risks that increase with the extent of its profit-shifting activities (Godfrey, 2005). Consequently, the two constructs should be positively related, so that taxes and CSR act as substitutes. By contrast, corporate culture theory makes the opposite prediction and assumes that all decisions of a firm reflect a shared belief about the 'right 'corporate behavior that takes all stakeholders into account (Hermalin, 2001; Kreps, 1990). If socially irresponsible behavior prevails in a firm, extensive profit shifting and tax avoidance are in line with this corporate culture. Previous empirical literature has investigated the relationship between CSR and tax avoidance only in terms of the overall tax position of companies and finds mixed empirical evidence: CSR performance and tax payments are either aligned and hence complements (e.g., Hoi et al., 2013), or are substitutes (e.g., Davis et al., 2016).

(Overesch and Willkomm (2024), "The relation between corporate social responsibility and profit shifting of multinational enterprises," *International Tax and Public Finance*, Springer)

[Notes]

outrage: a feeling of great anger and unexpected situation

mitigate:to make a situation or the effects of something less unpleasant, harmful, painful, or severe

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問題

最初に、国際交流または観光のいずれかに関する問いを１つ設定しなさい。　次に、その問いに関するキーワードを４つ記して、それぞれを簡潔に説明しなさい。そしてその後に、それら４つのキーワードを使用しながら専門的議論を展開しなさい。