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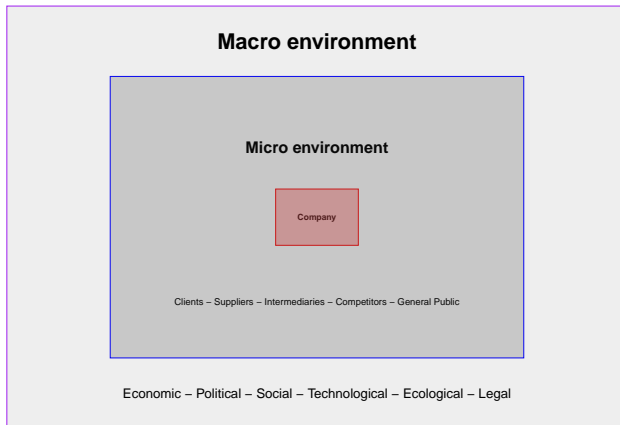
Please Read Me

- Check the message **Welcome greeting** published in the News Bulletin Board.
- Dear student please edit your profile uploading a photo where your face is clearly visible.
- The purpose of the virtual meetings is to answer questions and not to make a summary of the study material.
- This presentation is based on (Wild and Wild 2019, Chapter 3)

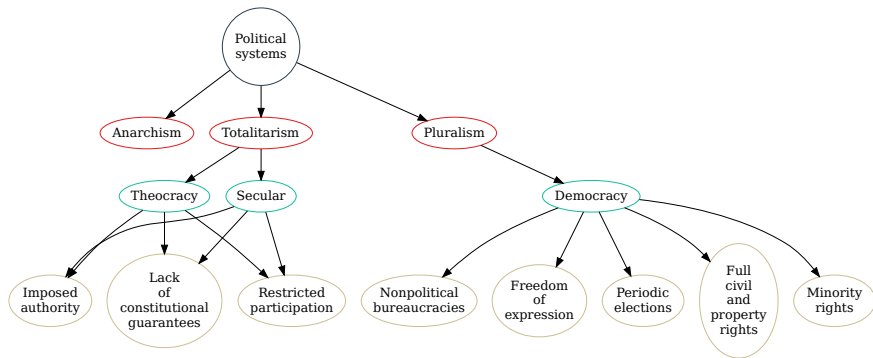
Purpose

Macroenvironment and the Company

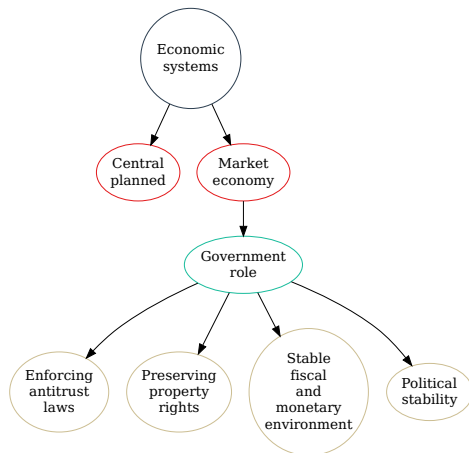
- Set of external factors and forces that are not controlled by an organization but that influence its development.



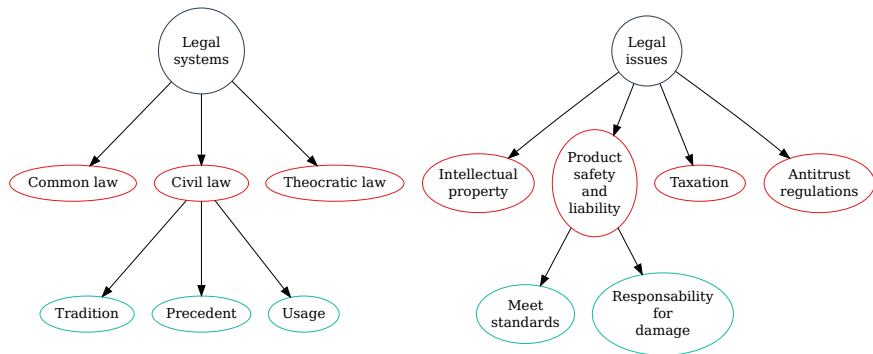
Political macroenvironment



Economic macroenvironment

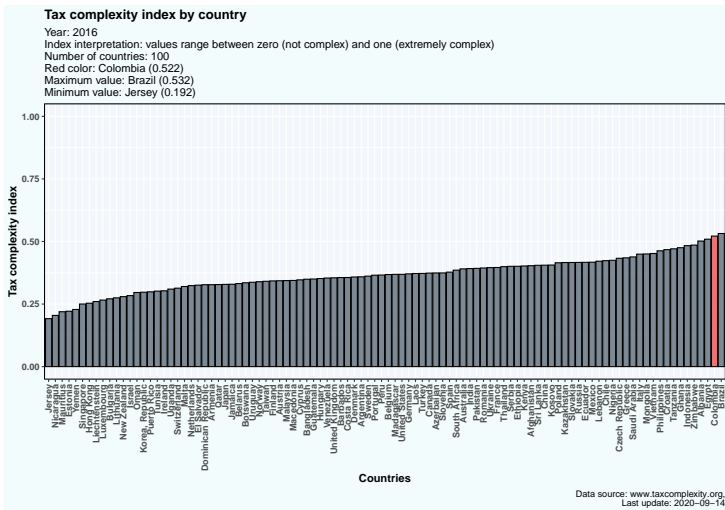


Legal macroenvironment



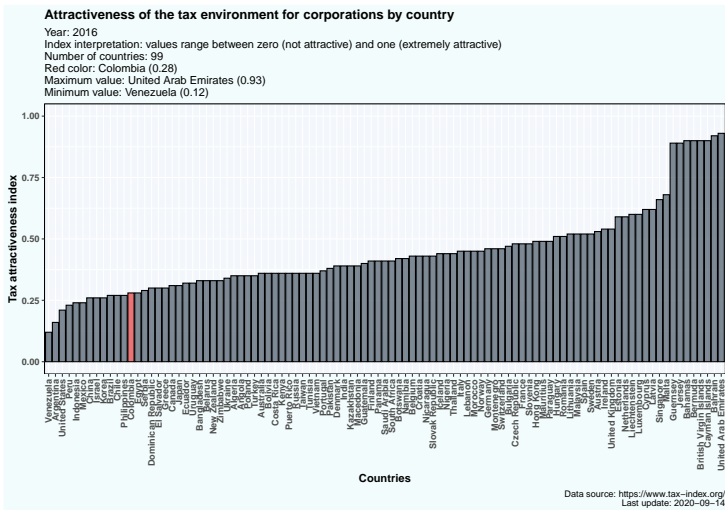
Legal macroenvironment

- Tax complexity (Hoppe et al. 2019)



Legal macroenvironment

- Tax environment attractiveness for corporations (Schanz et al. 2017)



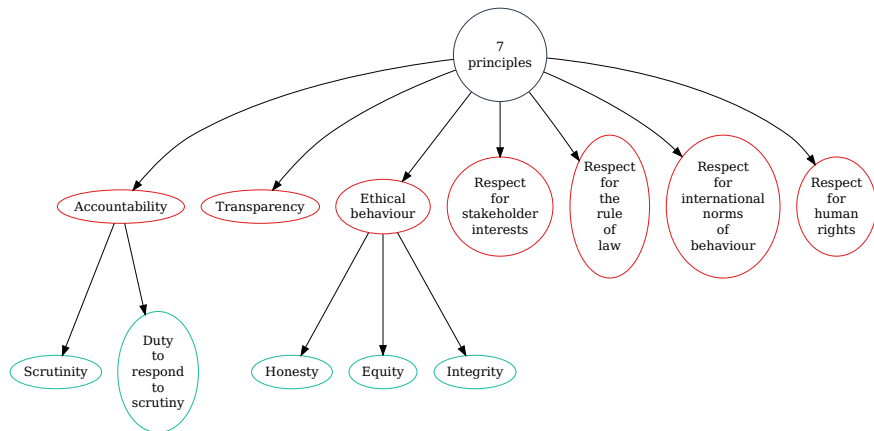
Social responsibility: ISO 26000 (2010)

- Definition of social responsibility (ISO 2010, Section 2, Definition 2.18)
 - "Responsibility of an organization for the impacts of its decisions and activities on society and the environment through transparent and ethical behaviour that:
 - Contributes to sustainable development, including health and the welfare of society
 - Takes into account the expectations of stakeholders
 - Is in compliance with applicable law and consistent with international norms of behaviour
 - Is integrated throughout the organization and practised in its relationships¹"

¹Refers to the activities or the organization within its sphere of influence

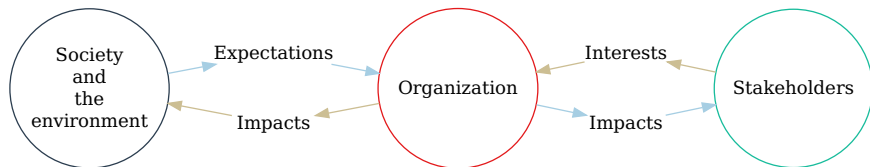
Social responsibility: ISO 26000 (2010)

- Principles of social responsibility (ISO 2010, Section 4)



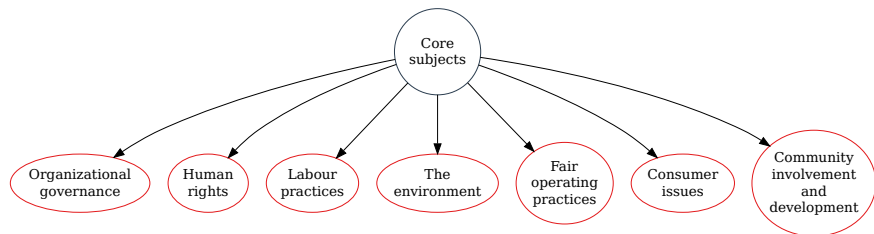
Social responsibility: ISO 26000 (2010)

- The organization, stakeholders and society (ISO 2010, Section 5, Fig 2)



Social responsibility: ISO 26000 (2010)

- Core subjects (ISO 2010, Section 6)
 - Each core subject has specific issues where you can find a detail description in (ISO 2010, Section 6, p 19-68)



Acknowledgments

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- To the **Linux kernel community** for allowing me the possibility to use some **Linux distributions** as my main **OS** without paying for a license

References

Hoppe, Thomas, Deborah Schanz, Susann Sturm, and Caren Sureth-Sloane. 2019. "Measuring Tax Complexity Across Countries: A Survey Study on MNCs." SSRN Scholarly Paper ID 3469663. Rochester, NY: Social Science Research Network.

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