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Please Read Me

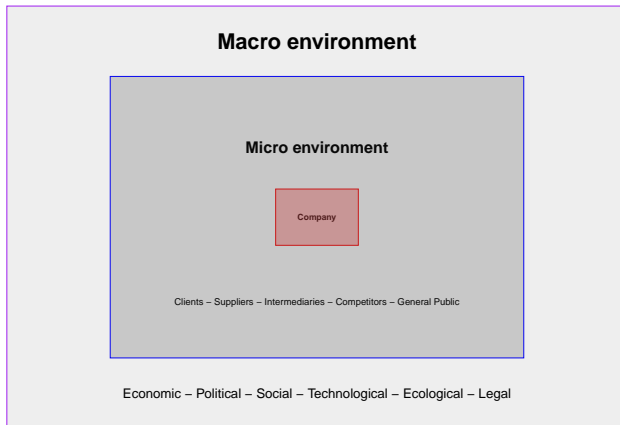
- Check the message **Welcome greeting** published in the News Bulletin Board.
- Dear student please edit your profile uploading a photo where your face is clearly visible.
- The purpose of the virtual meetings is to answer questions and not to make a summary of the study material.
- This presentation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

Purpose

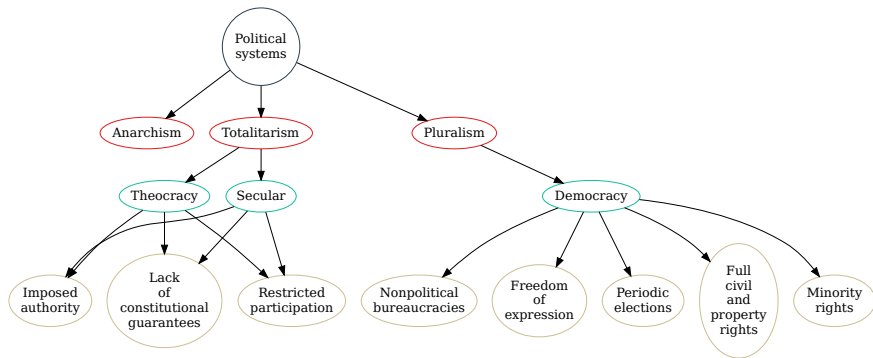
Examine the main types of political, economical and legal systems around the world and understand the importance of ethical behavior and social responsibility in a international context

Macroenvironment and the Company

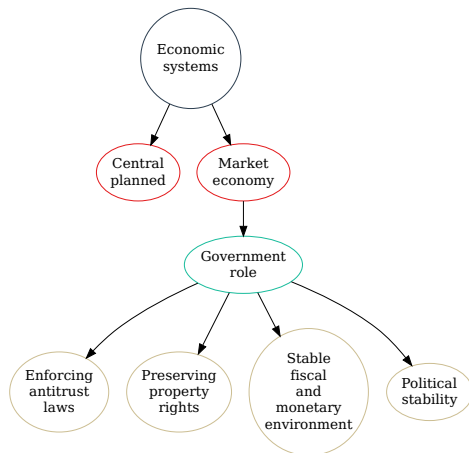
- Set of external factors and forces that are not controlled by an organization but that influence its development.



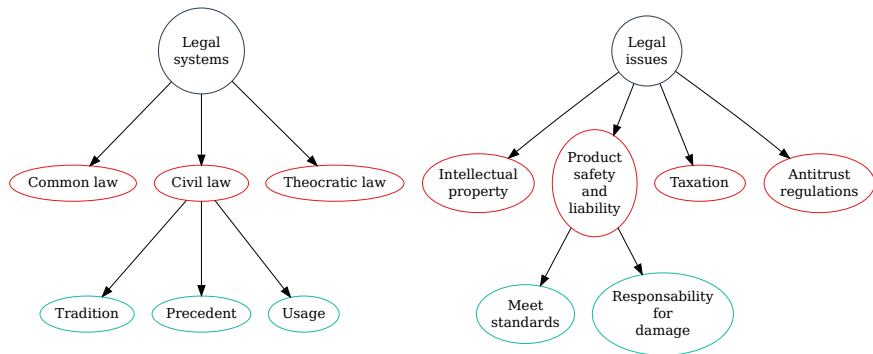
Political macroenvironment



Economic macroenvironment

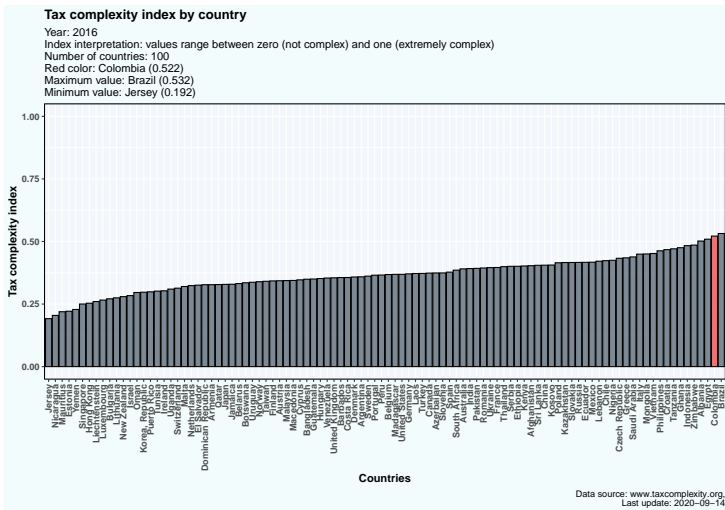


Legal macroenvironment



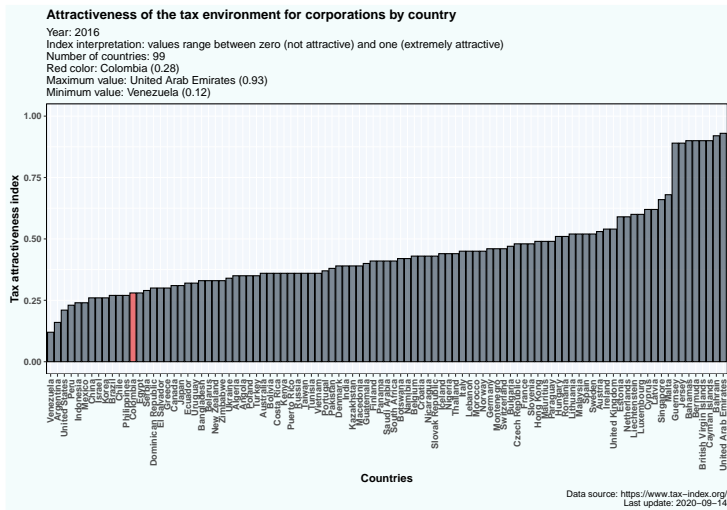
Legal macroenvironment

- Tax complexity (Hoppe et al. 2019)



Legal macroenvironment

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



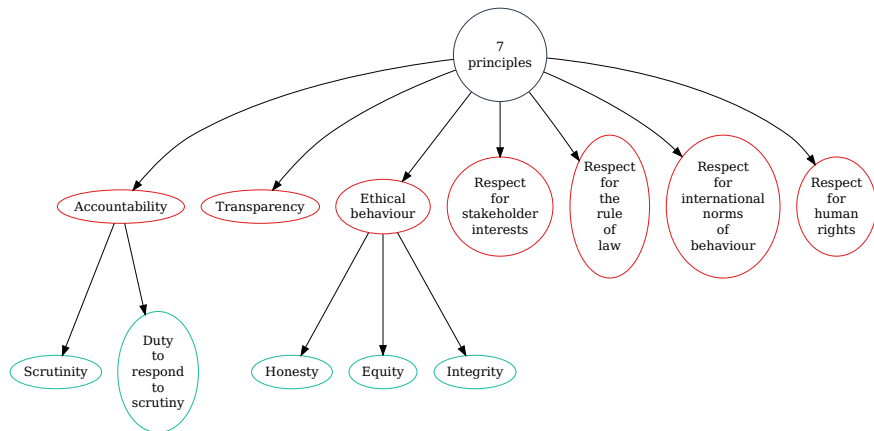
Social responsibility: ISO 26000 (2010)

- 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

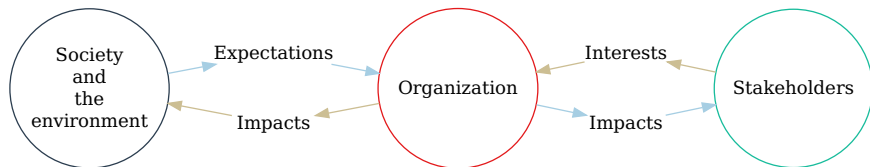
Social responsibility: ISO 26000 (2010)

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



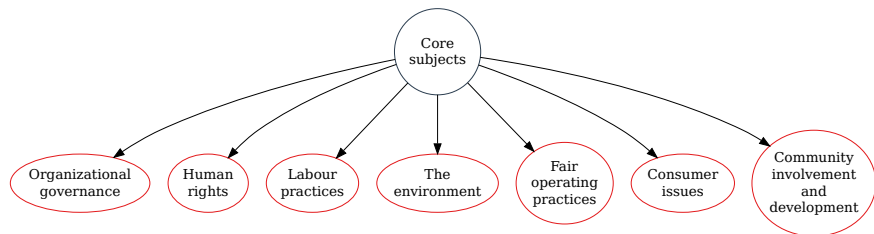
Social responsibility: ISO 26000 (2010)

- 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

- To my family that supports me
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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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