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Volume 91, 2015 - Issue 3

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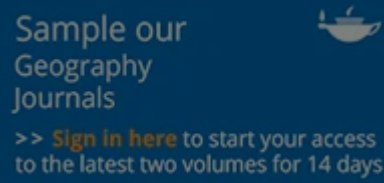
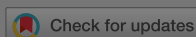
Editorials

Editorial Introduction to the Special Section: Deconstructing Offshore Finance

Gordon L. Clark, Karen P. Y. Lai & Dariusz Wójcik

Pages 237-249 | Published online: 22 Oct 2015

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abstract

Recent scandals involving large corporations including Amazon, Apple, Google, Starbucks, and Microsoft have raised questions about the quality and reliability of offshore financial data. This Special Section provides a new perspective on the research in the field of offshore finance, focusing on the use of tax havens; the role of offshore financial centres in the global economy; and the impact of offshore finance on the world map.

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offshore financial networks at global and regional scales, and investigate their causes and mechanisms.

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Acknowledgments

The editors and the authors of papers presented in this theme issue would like to thank all other participants in the seminar Deconstructing Offshore Finance held in Oxford on September 2–3, 2013: Jonathan Beaverstock, John Christensen, Juncheng Dai, Adam Dixon, Ewald Engelen, Rodrigo Fernandez, Sarah Hall, Barbara Kowalczyk-Hoyer, Robert Kudrle, Jason Mosley, Mike Rafferty, Michael Viehs, William Vlcek, Thomas Wainwright, Duncan Wigan, Their presentations and discussions enriched our understanding of the topic. We greatly owe Yuko Aoyama, who worked patiently and tirelessly with us to bring this issue to fruition, as well as the anonymous referees, who provided detailed and constructive comments on the articles. The seminar would not be possible without the financial and organizational support of the Smith School of Enterprise and the Environment, Oxford University, and St. Peter's College Oxford, which hosted the seminar. Finally, our special thanks go to Patrizia Ferrari from the Smith School for her perfect management of the seminar.

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