

Academic Writing 1 for Accounting, Economics & Psychology

Session 2: Paper Title

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Summer 2021

Agenda

- 1 What is a Good Title?
- 2 Other Elements of Title Page

Title

- First thing a potential reader sees
- Determines whether they click on the link etc.
- Listed on your CV, website...

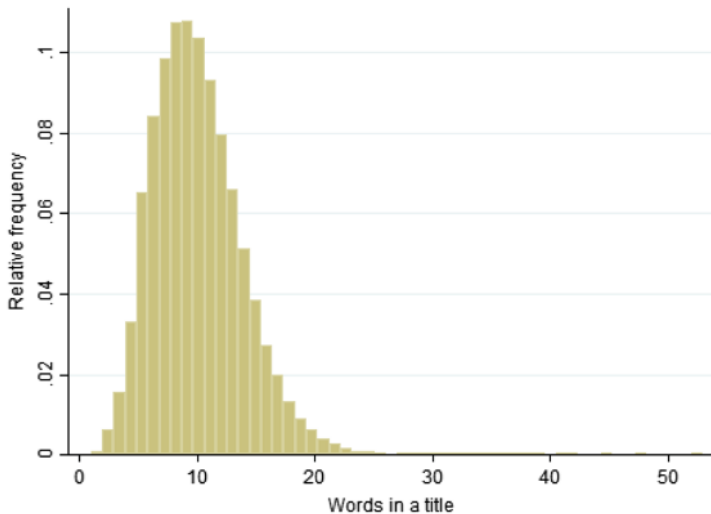
Group Work

- Together with two partners, try to find common patterns in titles
 - ▶ Check 2-4 top journals in your respective fields
 - ▶ Look at the titles in the last issues
 - ▶ Are there specific patterns?
- Add the patterns and examples you have found to this [pin board](#).
- In each group, choose 1-2 favorite titles! Write them in this [google doc](#).
- You have about 15 minutes.

Some Thoughts

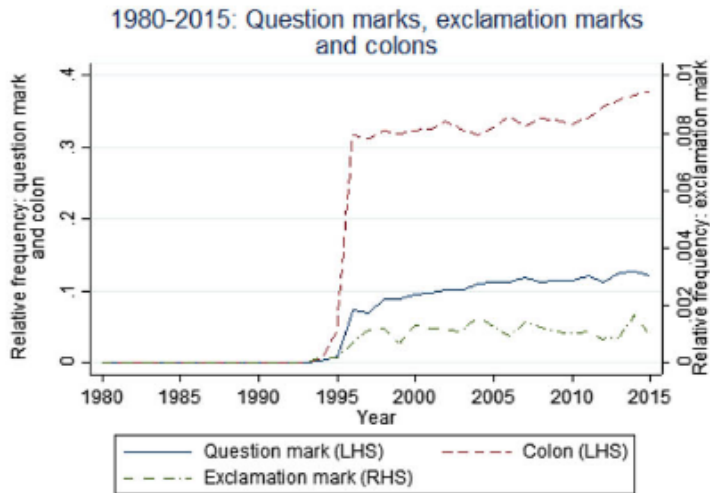
- Trade-off: specific vs general
- Complexity can be an off-turner for non-experts
- Try to find something catchy
- Empirically, there is a correlation between short titles and citations (Letchford et al., 2015)
- “x and y”, questions or two-part titles with colons often work well

Some Statistics



Source: Gnewuch and Wohlrabe (2017)

Some Statistics



Source: Gnewuch and Wohlrabe (2017)

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Home or Away? Profit Shifting with Territorial Taxation*

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Abstract

In 2009, the United Kingdom abolished the taxation of profits earned abroad and introduced a territorial tax system. Under the territorial system, firms have strong incentives to shift profits abroad. Using a difference-in-differences research design, we show that profits of UK subsidiaries in low-tax countries increased after the reform compared to subsidiaries of non-UK multinationals in the same countries, by an average of 2.1 percentage points. This increase in profit shifting also leads to increases in measured productivity of the foreign affiliates of UK multinationals of between 5 and

Keywords: profit shifting, territorial tax system, multinational firms

JEL Classification: H25, H87, F23

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[‡]Address: 1900 Pennsylvania Avenue, Washington DC, 20009. Email: lliu@imf.org. The views expressed are the authors' and do not necessarily represent the views of the IMF, its Executive Board, or IMF management.

Authors

- Usually in alphabetical order. Some exceptions:
 - ▶ Much more work done by one author (e.g. when coauthor has left academia or one author joint later)
 - ▶ Coauthors with multiple joint papers (e.g. Zodrow/Mieszkowski, 1986)
- Affiliation
 - ▶ Employer where work on paper was done
 - ▶ If employer changes during a project, list both
 - ▶ Some research networks ask members to list them as affiliations (e.g. CESifo)
- Corresponding author is the one who submits

Keywords and JEL Codes

Keywords:

- Three to four
- “Topics” of the paper

JEL codes:

- List of Journal of Economic Literature
- You should have about three, ideally from two different fields
- Ordered by importance (not alphabetically)
- Avoid “general”

Both used to assign editors, referees, conference sessions.

Highlights

- Some journals require “Highlights”
- 3-5 bullet points, max 85 characters
- Research question, 1-2 main results
- Only necessary when submitting to a journal

Highlights

- We estimate the extent of end-of-life inheritance tax planning among married decedents in Sweden.
- Unlike earlier studies, we find no evidence of end-of-life planning that reduces inheritance tax payments.
- We speculate that this is due to Swedes having little contact with professionals on matters related to estate planning.
- The results weakens the argument that inheritance taxation is unfair since people who die suddenly are unable to plan.

Source: Erixson and Escobar (2020)

Thank-You Footnote

- Who to list?
 - ▶ List everyone who has given you feedback on the paper.
 - ▶ Definitely list by name: everyone who has read the paper, all discussants, your advisor
 - ▶ Thank participants in conferences and seminars where you have presented
 - ▶ Add the editor and “two anonymous referees” when revising the paper
- The names are a signal to editors and referees
- Some editors avoid those listed as referees, others send the paper to them
- Do not list people who won't remember your paper