



lukluk\_fuadah unsri &lt;lukluk\_fuadah@unsri.ac.id&gt;

## Emerging Markets Finance and Trade - Invitation to Review Manuscript ID EMFT-2023-0143

1 pesan

Emerging Markets Finance and Trade &lt;onbehalf@manuscriptcentral.com&gt;

16 Maret 2023 pukul  
10.56

Balas Ke: qunw@unr.edu

Kepada: lukluk\_fuadah@unsri.ac.id

15-Mar-2023

Dear Dr lukluk Fuadah:

The above manuscript, entitled "Which Top Management Team Characteristics Drive a Firm's Tax Aggressiveness?" has been submitted to Emerging Markets Finance and Trade.

I would be grateful if you would kindly agree to act as a reviewer for this paper. The abstract appears at the end of this letter.

Emerging Markets Finance and Trade aims to be a premier journal in emerging market-based research. We, therefore, request reviewers to pay attention to the paper's:

(a) motivation—are authors doing something new (simply replicating what others have done is not good enough for the journal) and while we are not looking for path breaking papers, we do need to see some innovation (however small) in the research question/hypothesis;

(b) contributions—are they sufficient to generate citations?; and

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Sincerely,  
[qunw@unr.edu](mailto:qunw@unr.edu)

## MANUSCRIPT DETAILS

TITLE: Which Top Management Team Characteristics Drive a Firm's Tax Aggressiveness?

### ABSTRACT:

This study examines the relationship between a firm's tax planning and several observable characteristics of its top management teams. We obtain empirical evidence based on multiple regressions of a sample of listed companies in China from 2013 to 2019. We find that a top management team's education level positively relates to tax planning. While tenure, age, and expert experience are negatively related to tax planning. These results are robust when further tests are conducted. These findings provide further evidence of the upper echelon theory and taxation area. Practically, the study provides useful insights for board committees to appoint top management team members pursuing healthy performance. Finally, this study is valuable to investors, creditors, analysts, and auditors, as it serves as a reminder that top management team characteristics need to be considered when making decisions.



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Thank you for evaluating this manuscript.

Sincerely,  
Dr Qun Wu  
Emerging Markets Finance and Trade  
[qunw@unr.edu](mailto:qunw@unr.edu)



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