

**The Influence of Corporate Social Responsibility on Lobbying Effectiveness:  
Evidence from Effective Tax Rates**

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Dissertation submitted to the faculty of the Virginia Polytechnic Institute and State University in  
partial fulfillment of the requirements for the degree of

Doctor of Philosophy  
In  
Business, Accounting and Information Systems

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May 12, 2014

Blacksburg, Virginia

Keywords: Tax avoidance, corporate social responsibility, lobbying

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## Permission for Figure 1

**From:** [leaman@pdcnet.org](mailto:leaman@pdcnet.org)  
**Sent:** Thursday, April 17, 2014 4:30 PM  
**To:** [Joanna Garcia](#)  
**Subject:** Re: Request for Permission to Use Content

OK, agreed. Good luck with your work!

George

-----"Joanna Garcia" <jlgarcia@vt.edu> wrote: -----  
To: <leaman@pdcnet.org>  
From: "Joanna Garcia" <jlgarcia@vt.edu>  
Date: 04/17/2014 04:13PM  
Subject: Re: Request for Permission to Use Content

George,

That works perfectly for me. Thank you!

Best,  
Joanna

**From:** [leaman@pdcnet.org](mailto:leaman@pdcnet.org)  
**Sent:** Thursday, April 17, 2014 4:06 PM  
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Best,  
George

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To: <leaman@pdcnet.org>  
From: "Joanna Garcia" <jlgarcia@vt.edu>  
Date: 04/17/2014 03:05PM  
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Hi George,

Thank you for your quick reply. The only future publication I foresee would be in a nonprofit journal of the American Accounting Association. Would that be covered under this approval?

Thanks,  
Joanna

**From:** [leaman@pdcnet.org](mailto:leaman@pdcnet.org)  
**Sent:** Thursday, April 17, 2014 2:44 PM  
**To:** [Joanna Garcia](#)  
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Your message was forwarded to me and I'm writing to follow up.

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Sincerely,

George Leaman

-----  
George Leaman, Director  
Philosophy Documentation Center  
P.O. Box 7147, Charlottesville, Virginia 22906-7147  
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-----"Joanna Garcia" <[jlgarcia@vt.edu](mailto:jlgarcia@vt.edu)> wrote: -----  
To: <[permissions@pdcnet.org](mailto:permissions@pdcnet.org)>  
From: "Joanna Garcia" <[jlgarcia@vt.edu](mailto:jlgarcia@vt.edu)>  
Date: 04/17/2014 01:58PM  
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Schwartz, M. S., and A. B. Carroll. 2003. Corporate Social Responsibility: A Three-Domain Approach. *Business Ethics Quarterly* 13 (4):503-530.

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Figure 2: The Three-Domain Model of Corporate Social Responsibility

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Sincerely,

Joanna L. Garcia

PhD Candidate  
Department of Accounting and Information Systems  
3087 Pamplin Hall  
Virginia Tech  
Blacksburg, VA 24061  
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## Permission for Appendix C

**From:** [Rauschenbach, Whitney](#)

**Sent:** Monday, May 05, 2014 10:08 AM

**To:** [jl Garcia@vt.edu](mailto:jl Garcia@vt.edu)

**Subject:** RE: FW: Request for Permission to Use Content [ref:00D78dGg.5007baXvn:ref]

Hi Joanna,

Thank you for reaching out to MSCI ESG Research and congratulations on your dissertation!

You are welcome to cite the STATs methodology document in your appendix as long as MSCI ESG Research is cited appropriately. Please note STATs is a product of MSCI ESG Research, which is owned by MSCI, Inc. (no longer RiskMetrics).

Best,

Whitney

**Whitney Rauschenbach**

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**From:** Joanna Garcia [<mailto:jlgarcia@vt.edu>]  
**Sent:** Friday, April 18, 2014 10:35 PM  
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How to Use KLD STATS & ESG Ratings Definitions

Frequently Asked Questions for KLD STATS

Specifically, I would like to reprint information in an appendix to give readers additional information about the ratings and how they are compiled. This would potentially include a selection of ESG ratings definitions in each qualitative issue area, the research coverage universe chart, and methodology used to compile the ratings.

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Sincerely,

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