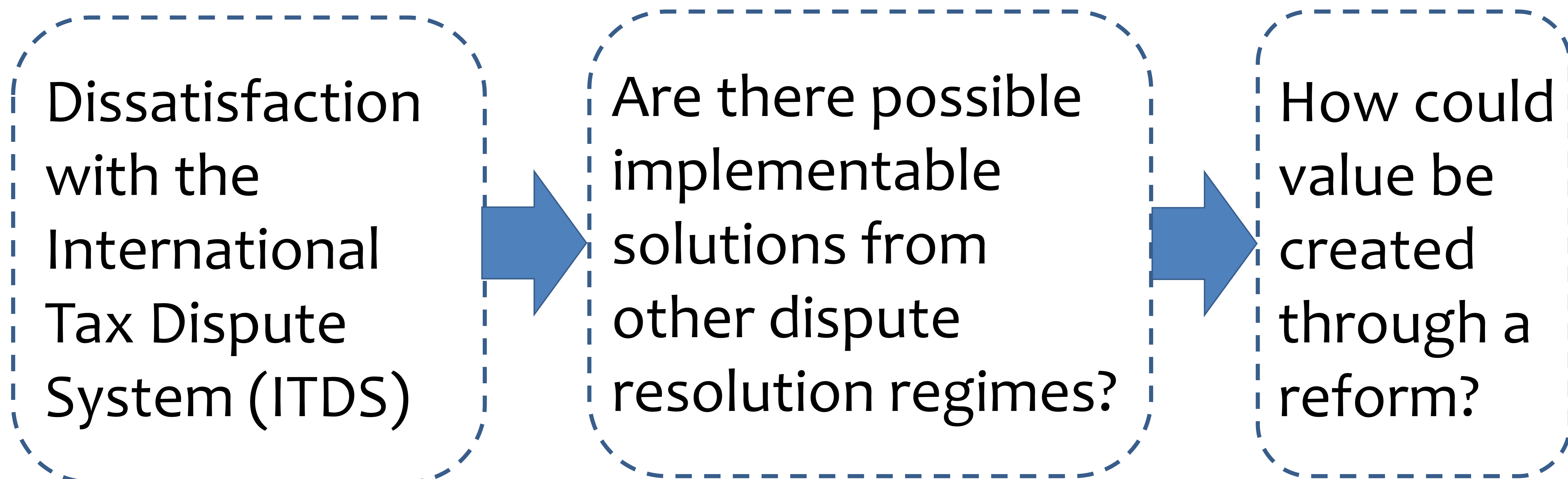


Enhancing Stakeholder Return on Invested Capital (ROIC) in International Tax Dispute Resolution through the Optimization of the Applicable Legal Framework



Why another doctoral thesis on the improvement of the ITDS?

- Few have systematically analyzed project management strategies embedded in comparable dispute systems (especially in commercial arbitration, Investor-State Dispute System and World Trade Organisation) through the lens of stakeholder theory.
- None, to the knowledge of the author, address potential changes or interpretation of the ITDS legal framework in light of value creation measured as done in strategic management literature – through Return on Invested Capital (ROIC) or Return on Investment (ROI).

1. Who are the current ITDS stakeholders? How is the current ITDS legal framework built? How does it generate ROIC/ROI for stakeholders?

2. What are the strategic efficiency-enhancement characteristics of other dispute systems? Why are they there and can they be transplanted into the ITDS? With what consequence on remuneration of stakeholders (including decision-makers) in terms of ROIC/ROI?

Can different solutions be proposed, according to potential preferences of decision-makers?

Whose ROIC/ROI maximization should be preferred?