

1. Personal Details

Contact Information



Prof. Emer Mulligan | Professor in Taxation & Finance, Director NUI Galway Tax Clinic

J.E. Cairnes School of Business & Economics, NUI Galway (1999-Present)

T: +353 91 493074 (W); +353 87 6765833 (M) E: emer.mulligan@nuigalway.ie

2017: Network Galway 'Outstanding Business Woman of the Year' Award

2014/15: Fulbright/CRH Scholar Award

2015 & 2016: Nominated for NUIG Research Excellence Award, and Teaching Award

Education

2002-2008	PhD, University of Warwick. Thesis: 'Tax Planning in Practice: A Field Study of US Multinational Corporations'.
1995-1997	MBS in Financial Services, University College Dublin. Thesis: 'Centralised versus Decentralised Cash Management: An Application to the Cash Management Function' (1:1, 2 nd place overall).
1984-1985	Higher Diploma in Education (2:1), National University of Ireland Galway.
1981-1984	Bachelor of Commerce (2:1, joint 2 nd place overall), National University of Ireland Galway.
Professional:	Irish Taxation Institute: Associate of the Irish Taxation Institute Exams

2. Research and Scholarly Standing

The three strands of my research programme are as follows: (i) *Social Policy, Citizenship and Taxation* (ii) *Governance, tax planning and processes in multinationals*, (iii) *Regulatory Relationships and Compliance in the tax arena*.

Recent Funded Projects

Date	Funding Body	Nature of Funding
2019	Irish Research Council	PI on IRC COALESCE Proposal. Topic: <i>Strengthening Public Administration Institutions through Digital Technologies: Investigating Effective Adoption of Digital Technologies in Tax Administrations</i> 2 Year Project Commences: April 2019
2014	EC – H2020	4 year project entitled <i>Revisiting the Fiscal EU: Fair, Sustainable and Coordinated Tax and Social Policies</i> . Total awarded to consortium €2.9m
2014	Fulbright/CRH	To conduct research on tax and US MNCs over 6 months at Harvard University

Refereeing/Editorial Boards Conference Organisation (selection)

Reviewer for highly ranked international journals including: *Accounting Organizations and Society*, *Critical Perspectives on Accounting*, *Journal of Applied Accounting Research*, and *Journal of Tax Administration* and Membership of Journal Editorial Boards/Editor of Special Issues: *Advances in Taxation*, *Journal of Tax Administration*, *Special Issue of Critical Perspectives on Accounting*.

Publications (Selection)

Books

Oats, L. & Mulligan, E.(2019) *Principles of International Taxation*, 7th Edition. London:

Bloomsbury Professional.

Edited Books

Mulligan, E. & Oats, L. (Eds.) (2018) *Contemporary Issues in Tax Research (Volume 3)*. Birmingham, UK: Fiscal Publications.

Book Chapters

Mulligan, E., Wijeratne, D. & Maher, M (2018) 'Pensions and Taxation in Ireland' In: *Contemporary Issues in Tax Research (Volume 3)*. Birmingham, UK: Fiscal Publications.

Mulligan, E., Gawley, J. & Cunningham, J (2016) 'Alignment of Tax Planning Functions and Activities with Corporate Strategy in Multinational Corporations' In: *Contemporary Issues in Tax Research (Volume 2)*. Birmingham, UK: Fiscal Publications.

Peer Reviewed Journals

Key, K., Healy, M., & Mulligan, E. (2021). Closing the cultural intelligence gap in accounting students: An action research approach to cross-cultural teamwork, *British Accounting Review*. <https://doi.org/10.1016/j.bar.2021.101034>

Foster, L., Wijeratne, D., & Mulligan, E. (2021) "Gender and Proposed Auto-enrolment in the Republic of Ireland: Lessons from the UK". *Social Policy and Administration*, 55 (1), 143-156.

Key, K. and Mulligan, E. (2019), "Student Group Work Across Borders: A Teaching Innovation and Exploratory Study", Calderon, T. (Ed.) *Advances in Accounting Education: Teaching and Curriculum Innovations (Vol. 23)*, Emerald Publishing Limited, pp. 99-112.

Mulligan, E. (2019) Pensions and the Challenges of Adequacy and Sustainability: Irish Citizens' Voices and Policy Implications. *Intereconomics*, 54 (3): 154-159.

De Widt, D. Mulligan E., & Oats, L. (2019). The US Compliance Assurance Process Cooperative Compliance at work: A Relational Signalling Perspective A Focus on the US Compliance Assurance Process. *Journal of Taxation Administration, Special Issue on Cooperative Compliance*, 5 (1):145-161.

Mulligan E. & Oats, L. (Editors) (2019) 'Cooperative Compliance'. *Journal of Taxation Administration Special issue*, 5(1).

Collins, P., Mulligan, E., & Cawley, M. (2018). 'Business Impacts of Event Hosting: Evidence from the Volvo Ocean Race Finale in Galway 2012'. *International Journal of Event and Festival Management* 9 (3): 297-315.

Mulligan, E. & Oats, L. (2016) 'Tax professionals at work in Silicon Valley'. *Accounting Organizations And Society*, 52:63-76.

Mulligan, E. & Oats, L. (2016) 'Tax and Performance Measurement: An Inside Story'. *Advances in Taxation*, 23:59-85.

Reports and Policy Contributions

Mulligan, E., Wijeratne, D. & Maher, M. (2019) Pensions in Ireland: The Perspectives of Irish Citizens and Guidelines for Best Practice for Individual EU Countries. ISBN:978-1-908358-61-5.

Duvvury, N., Spijker, J., Wijeratne, D., Mulligan, E., & Holman, D. (2018) *Extended Working Lives, Employment and Care Policies. GenderEWL Policy Brief 6*. Policy Contribution.

De Widt, D., Mulligan, E. & Oats, L. (2016) Regulating Tax Advisors: A European Comparison of Recent Developments and Future Trends. *Project FairTax Published Working Paper Series*.

Mulligan, E. & Wijeratne, D. (2018) Submission to the Irish Department of Employment Affairs and Social Protection in response to the *Public Consultation on the Automatic Enrolment Retirement Savings Policy in Ireland*, planned to be launched in 2022.

Oats, L., Mulligan, E. & DeWidt, D. (2017) Response to EC Consultation on Disincentives for advisors and intermediaries for potentially aggressive tax planning schemes, February.

Conference Contributions

- Mulligan, E. (2019) Discussant. [Oral Presentation], *3rd International Conference on Taxpayers Rights*, Minnesota , 23-MAY-19.
- Mulligan, E. (2018) Session Chair. [Chaired Session], *Co-operative Compliance: Breaking the Barriers*, Vienna , 27-NOV-18.
- Mulligan, E. (2018) Plenary Speaker. [Plenary Lecture], *American Taxation Association Mid-Year Conference*, New Orleans , 08-MAY-18.
- Mulligan, E. (2017) Panellist, Tax Planning in Practice in a Global Context: The Changing Views among Senior Tax Executives 2005-2015. *IRS Taxpayer Advocate Inaugural Conversation Series*, Washington.
- Mulligan, E. (2016) Moderator, H2020 Project FairTax conference. *Fair and Sustainable Taxation in the EU*, Office of The Swedish Permanent Representation, Brussels.
- Mulligan, E. (2016) Invited Panellist. *Harvard Kennedy School/Irish Tax Institute Global Tax Policy Conference*, Dublin Castle, June.

Conference Papers

- Bassey, E. & Mulligan, E. (2021) Ease of Doing Business: What role can a good tax system play? *Annual Tax Research Network Conference (online)*, September, Aston, UK
- Ahmadi Zeleti., Walsh, G., Ojo, A. and Mulligan, E. (2021) Multi-functional view of technology governance in tax administration: A case study *International Conference on Digital Government Research*, Omaha, Nebraska
- Ahmadi Zeleti, F., Walsh, G., Ojo, A. and Mulligan, E. (2021) A Case of the Governance of Digital Technology in Tax Administration: A Dynamic Capability Perspective *International Conference on Theory and Practice of Electronic Governance*, Athens
- Mulligan, E., Ojo, A., Walsh, G., and Ahmadi Zeleti, (2021) Contextualising Digital Technology Adoption in Tax Administration *Annual Tax Research Network Conference (online)*, September, Aston, UK
- Walsh, G., Ahmadi Zeleti, F., Ojo, A. & Mulligan, E. (2020) Disruptive Technology in the Irish Revenue Service: A Socio-Technical Perspective *Online International Conference on Tax Compliance: New Methodological and Empirical Approaches*, Perugia, Italy
- Healy, M., Key, K., Mulligan, E. & McCutcheon, M. (2019) Reflecting on approaches to facilitate students' cross-cultural learning: an action research study in accounting education *British Accounting and Finance Association, Accounting Education SIG Conference*, Ghent
- Mulligan, E., & Ojo, A. (2019) Empirical Investigation of Effective Adoption of Digital Technologies for Citizen-centric Tax Administration *4th International Conference on Taxpayers Rights*, Minnesota
- De Widt, D., Mulligan, E. & Oats, E. (2018) Co-operative Compliance: A Triangle of Perspectives *5th Event of the "Co-operative Compliance: Breaking the Barriers" Initiative*, WU Global Tax Policy Centre, Vienna.

Invited Lectures/Seminars and Workshops

- Mulligan, E. (2021) *Contextualising Digital Technology Adoption in Tax Administration*. Invited Lectures.
- Mulligan, E. (2018) Plenary speaker on 'Tax Scholarship in Europe: Multidisciplinary, Interdisciplinary and Critical Perspectives'. *American Taxation Association Mid-Year Conference*, New Orleans, February.
- Mulligan, E. (2016) Tax Academia Across the Pond: Teaching and Research. *American Taxation Association Mid-Year Conference*, Florida , February.
- Mulligan, E. (2017) Pensions and Taxation: The Perspective of Citizens. *COFFERS meets FairTax: Joint Perspectives on Fair and Sustainable Taxation*. Czech Representation, Brussels.

Mulligan, E. (2017) A Rotten Apple: Implications for the Institute for Lifecourse and Society, and Social Policy? *Institute for Lifecourse and Society Seminar Series*, NUI Galway.

3. Teaching and Learning

2016 Awarded a Digital Badge, NUIG's Centre for Excellence in Learning and Teaching.

My teaching: Taxation and Finance modules across undergraduate and postgraduate programmes

4. Contribution to University and Wider Community (selected)

2016 - Present Mentor on Aurora Leadership Development Programme at NUIG (a female-only leadership development programme)

2016 - Present Member of NUIG's Enterprise Applications and Business Process Alignment Programme Board.

2009 - 2015 Head of J.E. Cairnes School of Business & Economics

2013 - 2015 Member of NUIG's Governing Authority and related sub-committees (Sabbatical Leave, Academic Priorities and Resources, Support Services)

External (Selection)

2019 Member of Fulbright Awards Interview Panel (Irish Fulbright Commission)

2018-Present Senior Executive Recruitment Board Member, Galway Chamber of Commerce

2017- 2018 Member of Irish Fulbright Alumni Association Committee

2017/18 Fulbright Scholars Awards – First Round Reviewer (Irish Fulbright Commission)

2017 Hosted Network Galway Meeting in NUI Galway (Professional Womens Network)

2017 Appointed by the European Federation for Management Development (EFMD) to EPAS Peer Review Team (in international recognition of my successful Business School Leadership)