



# IBC BANK & COMMERCE BANK 2024-2025 KEYNOTE SPEAKER SERIES

## “TAXING MULTINATIONALS: HIC SUNT DRACONES (TURBULENT TIMES AHEAD!)”



PRESENTED BY:

### **Lorraine Eden, Ph.D.**

Professor Emerita of Management and  
Adjunct Professor of Law,  
Texas A&M University

**WEDNESDAY, OCTOBER 16, 2024**

TAMIU Student Center Ballroom (STC 203)

Doors Open 5:30 p.m. | Lecture 6 p.m.

**Open to the public. Free of charge.**



**Presentation will be broadcast  
live via Microsoft Teams.**

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## LORRAINE EDEN, PH.D. PROFESSOR EMERITA OF MANAGEMENT AND ADJUNCT PROFESSOR OF LAW, TEXAS A&M UNIVERSITY



Lorraine Eden is Professor Emerita of Management and Adjunct Professor of Law at Texas A&M University. She is a member of the 2022-2025 United Nations Subcommittee on Transfer Pricing and an affiliated expert with the Analysis Group, where her work focuses on transfer pricing (the pricing of controlled transactions between associated enterprises).

A Canadian by birth and naturalized U.S. citizen, Dr. Eden has degrees in economics from Mount Allison, McGill, and Dalhousie universities. Prior to joining Texas A&M in 1995, she held tenured positions at Mount St. Vincent, Brock, and Carleton universities. At Texas A&M, she taught courses on transfer pricing, multinational enterprises (MNEs), and the economics of international business, and founded the Transfer Pricing Aggies program, which has placed

hundreds of graduate students in transfer pricing and tax careers.

Dr. Eden's core research areas are transfer pricing and MNE strategies and structures in the global economy. She was one of the founding scholars of transfer pricing economics. Her scholarly publications have been ranked in the top 2 percent of the world's most-cited research scientists.

Dr. Eden served as the 2008-2010 Editor-in-Chief of the *Journal of International Business Studies (JIBS)*, 2017-2018 President of the Academy of International Business (AIB), and 2020-2023 Dean of the AIB Fellows. In recognition of her contributions to the AIB and international business research, she received the 2012 AIB President's Award, the 2016 WAIB Woman of the Year Award, and two 2019 *JIBS* 50th Anniversary Gold Medals for Scholarly and Service Contributions.

She has been a Canada-US Fulbright Scholar, a Pew Fellow at Harvard University, and a Dunning Research Professor at the University of Reading, UK. In 2019, she was honored as a Tribute Scholar by the European International Business Academy and also received the Medal of the City from Rennes, France. She received the 2022 Outstanding Service to the Global Community Award from the International Management Division of the Academy of Management. In 2023, she received the International Federation of Scholarly Associations of Management (IFSAM) Award for Excellence in Societally Relevant Management Scholarship. In 2024, she was commissioned by the State of Texas as a "Yellow Rose of Texas" for her community service and philanthropy.





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There are huge changes happening in the international tax architecture that governs how the profits of multinational enterprises (MNEs) are taxed. For 60 years, the Organisation for Economic Co-operation and Development (OECD) set the bilateral tax rules by which governments tax MNEs. Today’s digital MNEs, however, have global “scale without mass” and highly mobile (hard-to-tax) profits. Two big proposals are on the table. The OECD wants to tax and use a formula to apportion the profits of the world’s 100 largest MNEs, together with a second 15% minimum tax on almost all MNEs. Developing countries view the OECD proposals with suspicion and have countered with a “more inclusive and effective” proposal for a new UN Framework Convention on International Tax Cooperation. While these policy debates are happening at the global level, their effects will be felt everywhere including here in terms of trade and investment in Texas and the United States. Turbulent times lie ahead!

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