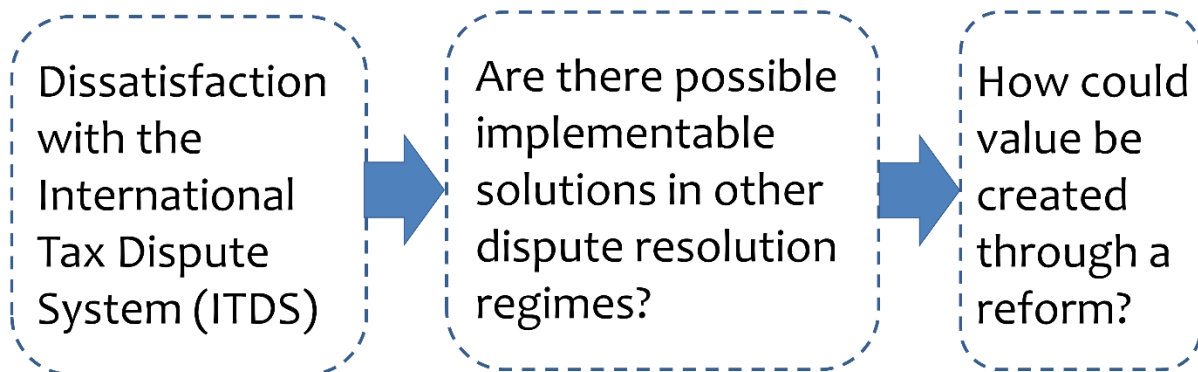


## **Enhancing Stakeholder Return on Invested Capital (ROIC) in International Tax Dispute Resolution through the Optimization of the Applicable Legal Framework**



### **Why another doctoral thesis on the improvement of the International Tax Dispute Framework?**

- Few have systematically analyzed project management strategies embedded in comparable dispute systems (especially commercial arbitration, Investor-State Dispute System (ISDS and World Trade Organisation (WTO) combined) through the lens of stakeholder theory.
- None to the knowledge of the author address potential changes or interpretation of the 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 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?**