

We've no vested interests to hide, says tax-study centr...

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Times Higher Education reporter Melanie Newman [has written an article](#) on the ethics of The Oxford Centre for Business Taxation, which was, I know, inspired my comments on this blog. She has said:

A campaign group has raised questions about the way social scientists declare potential conflicts of interest following the publication of a paper by an Oxford research centre.

The worries voiced by the Tax Justice Network concern the University of Oxford's Centre for Business Taxation, based in the Said Business School.

It was launched in 2005 with £5 million in funding from the Hundred Group of Finance Directors, an organisation whose members are drawn exclusively from FTSE 100 firms.

The campaigners have accused the centre of not being transparent enough about its backing in a research paper published earlier this year, which said that improvements to financial regulations were unlikely to have any effect on international tax avoidance.

They said that the paper did not mention the centre's link to the Hundred Group.

Which is an absolutely accurate representation. That is what we have said.

Michael Devereux, director of the centre, denied that he or his colleagues had "ever sought to not disclose or in any way hide the sources of the centre's funding".

He said: "I completely agree that academics should declare the sources of their funding. The centre and its staff have always done so, and intend to continue to do so."

He argued that the centre's funding sources did not have to be listed on every paper because they were clearly detailed elsewhere, including its annual report.

"An outstanding issue is whether it should be expected that researchers list all their affiliations and sources of funding on every document they produce," he said.

"Our approach to date has not been to do this, on the grounds that it would amount to virtually including a CV in every publication. But this is quite different from attempting to hide that information, which is available on our website."

The trouble is, Devereux's policy is not transparent. It assumes the reader of any one paper reads all the output of the Centre he directs — and that is a ludicrous assumption. Unsurprisingly not all academics agree with him as a result:

David Byrne, director of postgraduate studies at Durham University's School of Applied Social Sciences, said funding sources should be declared "as a general principle across the whole of the academy".

"When work is funded by an interest group, then that has to be absolutely evident to all who engage with it," he said.

His view was echoed by Prem Sikka, professor of accounting at the University of Essex, who pointed out that scientific research papers include footnotes that make it clear when work is funded by external interests as a matter of course.

"This is just as important in the social sciences," he said. "People are not just giving money to fund research out of the goodness of their hearts: they are interested in influencing public policy."

Quite so. Take medicine as an example that I happen to know quite well. The aim there is to ensure that all possible conflicts of interest are disclosed. It is considered a serious breach of ethics not to do so and the policy is clear; when in doubt, disclose.

But as the THE notes:

However, Professor Devereux listed the numerous positions he holds, and asked: "Would you expect me to disclose all of those every time I make a public comment or publish a paper? Or would you expect me to publish only connections to business? If it's the latter, then it would give a very misleading impression of the breadth of my work."

If I might say so that's a remarkably obtuse comment. No of course we don't wasn't a list of all your academic appointments Mike. But we do want to know about your conflicts of interest. Have you no perception at all about how to handle an ethical issue? It would seem not. Which explains a lot about your department.