Business leaders have traditionally compartmentalized tax management as a compliance function, a complex specialty ceded to the experts. Although some C-suite executives have begun to realize that the tax function plays an important role in their overall strategy, it tends to operate relatively independently. When taxes do force their way onto the agenda of the CEO or the board, it is often in the context of bad news. Consider the uproar in the U.S. in recent years over corporate inversions, in which a U.S. company avoids paying U.S. taxes by buying a foreign company and moving its own headqua. Traditional finance and other business courses analyze a broad spectrum of factors affecting business decision-making but typically give little systematic consideration to the role of taxes. In contrast, traditional tax accounting courses concentrate on administrative issues while ignoring the richness of the context in which tax factors operate. The objective of the course is to bridge this gap by providing a framework for recognizing tax planning opportunities and applying basic principles of tax strategy. George Plesko. 15.518 Taxes and Business Strategy. Fall 2002. Massachusetts Institute of Technology: MIT OpenCourseWare, https://ocw.mit.edu.