Abstract

Purpose – This paper aims to demonstrate that operations management techniques and operations strategy can be successfully implemented to create more efficient and effective tax department functionality. The paper seeks to bridge two areas that can have a significant impact on the competitive success of any type of enterprise – not just in the short term, but on an enduring basis.

Design/methodology/approach – The driver for this article came from client engagements and discussions with CEOs/CFOs, vice presidents of tax, and directors of tax and operations that the author has served on engagements over recent years.

Findings – The tax department should benefit from effective implementation of management consulting and operational strategy consulting. There is an opportunity to have a huge impact on the tax function, allowing tax to play a more central role within the overall finance function.

Practical implications – Firms have found that implementation of some or all of these ideas into their tax function and tax processes has afforded them a way to more effectively and efficiently manage their operations and set themselves apart from other functions within an enterprise.

Originality/value – The paper is very creative in demonstrating a valuable connection between operations strategy, operations management, and the tax function. The author shows how tools and process improvements can be effectively applied to tax just as they are to other functions of an enterprise.

Keywords Operations management, Taxes, Process efficiency, Cost effectiveness

Paper type Viewpoint

1. Business process improvement (BPI)

Organizations employ a number of formulas to improve their business operations and get more “bang for their buck”. Effective programs invariably get down to an examination, analysis and improvement of the business processes. There are several operations management tools that can be used to clinically dissect a company or a department’s operations. One of these involves process mapping to define the existing system, an essential first step to improvement that is often overlooked or addressed superficially. This article takes a look at some other operations management and operations strategy tools/methods being applied today with a focus on maximizing process improvement and efficiency enhancement within the tax department in a company. In addition, this article examines the role that the tax function needs to play in order to facilitate these business process improvements.

The tax department has traditionally not been charged with looking inside itself at the efficiency and effectiveness of its internal operations and therefore process improvement has never been high on the tax function’s agenda. In situations when resources have been allocated to improve the processes of the finance function, little if any of the investment has traditionally trickled down into the tax department’s budget.

However, discussions with senior individuals in the tax departments of Fortune 500 companies over the past several years have highlighted a significant interest and focus
in improving upon processes within the tax function. This renewed focus on process improvement with the tax department is partially driven by scarce qualified tax resources, significant weaknesses showing up in tax processes, and the increasing demands placed upon the tax department within a company.

A focused and concerted effort in improving processes within the tax department(s) can result in both reducing cost and time in performing the requisite tax function (international, federal, state and consulting tax services) while simultaneously improving quality and reducing risk. Sometimes it is the external auditor, outside tax firm, or government agency that identifies control weaknesses this could serve as an excellent opportunity to understand what processes went wrong, how they went wrong and reengineer new improved more robust processes. These efforts to achieve greater efficiencies and more robust processes and as a result higher quality deliverables will play a more central role over the near future, as the tax function attempts to accomplish more with less.

Organizations are continually reminded of the need to understand their business processes. Governments demand it. Certification agencies demand it. Auditors demand it. Competition demands it.

People recognize that there is value in understanding the details of the work they do. They know they should understand the mechanics of their processes better. They know that understanding their processes will enable them to do a better job. But most people have not been exposed to proven tools and methods and have not learned how to study their work. Conscientious people will dig into the details of their work, apply the tools that are available to them and try to figure out how to improve their lot. When a work process is completed by one person, that person may have sufficient understanding of the work to make significant improvements in the way the work is done. On the other hand, when the work a person does is just a part of a larger process, their understanding of their own work and attempts to streamline their piece of the process in a vacuum (without considering the rest of the process) may create more problems than they solve. While focusing on business processes is not new, it has achieved some kind of “vogue” in the past several years. Several programs (Reengineering, BPI, Six Sigma) have emerged that focus on improving business processes. Government mandates (Sarbanes-Oxley, PIPEDA) and certification organizations (ISO) have focused on process as well. All of these programs, mandates, certifications include process documentation as a starting point.

2. What are the key tax processes?
The tax function has three primary responsibilities: tax compliance, tax accounting, and strategic tax advisory processes. All internal tax processes that tax has within its realm fall either within these three buckets, or in its interfacing with other departments including finance, accounting and operations. Carefully crafted tax processes should be utilized to manage tax risk. Unlike many other business processes, tax processes have traditionally been manual in nature. Tax controls and competencies often rely heavily on individuals with skill sets and experiences of the people who own the processes with limited monitoring and cross-pollination of best practices and quality control. As a result, issues can arise as there is frequent turnover of staff or inappropriate mix of available resources to ensure quality results.
In general, the usual focus for process improvement in the tax department revolves around tax reporting and compliance. Nevertheless, I feel that the highest value-adding activities that tax can optimize and improve upon are never addressed. Potential benefits from process improvements and optimization around the areas of tax planning, tax risk management and audit defense can drive higher value for the enterprise as a whole.

3. Introduction
The corporate tax department has often been segregated within the finance function at many US companies. Tax's domain has been a highly specialized and discrete world in which tax professionals focused on complying with a complex web of tax requirements from federal, state, and foreign tax authorities; on planning future tax authorities; and on supporting business decisions when called upon. The tax function adheres to different calendars and timetables those of the IRS and other taxing authorities, and uses its own processes and systems, accounting methods, and reporting standards that are different from those used for financial and managerial reporting. Thus, at many companies, tax's unique demands and specialized knowledge have often isolated the tax function from the rest of the finance function and the business at large.

However, recent changes in tax law, financial reporting transparency, and corporate governance are driving a change in how the tax function, the finance function, and the broader management team work together in achieving a corporation's objectives on behalf of its stakeholders. One of the major drivers of this change was the Sarbanes-Oxley Act of 2002, which requires companies to document their controls over business processes that affect financial reporting, including tax processes. In their efforts to comply with Section 404 of Sarbanes-Oxley, companies have often found that tax processes were poorly controlled. Indeed, a September 2006 study from Compliance Week magazine shows that one third of material weaknesses in controls were tied to tax accounting.

As finance teams have struggled with new regulatory requirements, they have also worked to improve their overall contribution to the business. In the last two years (2008-2010) with discussion with senior finance executives, I have noticed an increased adoption of new technologies, increased standardization and automation of highly repeatable business processes, and the adoption of new delivery models such as shared services, outsourcing, and business process reengineering to execute many of the core finance business activities.

4. Where do executives want to see the tax function?
Executives would like the tax function to play a greater role in business activities outside the core tax function, and tax executives are particularly eager for tax to make a more substantial contribution to business decision making. Most senior management executives demand that tax have the ability to perform tax planning activities and to avoid tax-related errors in financial statements. While most companies will maintain their current investment in tax capabilities in the years ahead, very few anticipate expanding that investment. Yet most executives say that managerial and technical skills among senior tax executives will be increasingly important to their success going forward. Sarbanes-Oxley compliance initiatives played a major role in driving change...
within the tax function in recent years. Since 2003, external forces such as new accounting standards and increased regulatory scrutiny will require new capabilities among tax teams. In response to these dynamics, there has been a metamorphosis of the tax department over the past five years. Tax departments are recasting business processes, building stronger more heterogeneous leadership teams, and investing in new technology for the tax function.

5. Finance and business executives expect more from the tax function
Over the last several years there has been a clear movement toward a more active role for the tax function in supporting major transactions and operating decisions, contributing to internal controls and risk management initiatives, and collaborating with others on finance and accounting matters that are not directly linked to tax. Historically tax has had a very segregated role, and coupled with a lack of understanding among finance executives of the contribution that tax can make to a wide variety of business operational and strategic issues. Tax executives in general are eager to play a larger role in the overall success of their company. Such a role would of course by layered on top of the tax function’s core compliance and tax planning activities. If tax were to contribute in a more significant fashion to strategic operating decision making, and transaction activity it would facilitate greater efficiency and standardization of processes, data recording and analysis and reporting. For example, downstream activities such as tax compliance, accounting and record keeping would be more efficient, less risky, and less time consuming for the tax department and for the company at large. As a result, it would appear worthwhile for tax to be involved early on in strategic business operations processes as the initial framing of the business decisions will not only affect the overall success of the business but also affect their core tax activities later on.

6. Challenges: it is not easy
One of the key challenges of the tax departments is that they are resource constrained in their ability to find and bring on-board tax talent with broad tax technical and managerial/leadership skill sets. Why is this so important? Because tax executives seek a more active leadership and proactive role within their companies at large not just within tax or finance. From such a position, senior tax executives would be able to take part in business decision making from a tax point of view and serve as advocates for greater awareness of the tax consequences of business decisions.

External factors will continue to challenge the tax function. From regulators, that is, pressure for transparency in financial reporting and Financial Accounting Standards 109 (ASCB 740) in particular are the most formidable barriers for both finance and tax executives. These include external forces such as changes in accounting rules and regulatory pressure more so than internal difficulties like budget cuts. Compliance with the Sarbanes-Oxley Act clearly dominated tax’s agenda in recent years, but companies seem to be well on their way to full compliance in this area.

Another challenge remains obtaining quality tax information. Quality tax information is required in a number of different areas. In formulating a strategic tax plan, accuracy and timeliness of quality information is necessary for forecasting and in evaluating alternatives for example during acquisitions and/or dispositions. Obtaining quality information for these purposes without significant effort is a significant
challenge. Obtaining quality tax information is further complicated by the fact that many companies report for management purposes on a business unit basis, whereas tax is usually reported on a legal entity basis. This can often lead to two sets of information which do not always reconcile. Furthermore a company that has grown through acquisitions over the years could have each location or business entity reporting using different accounting reporting, formatting or even at the extreme interpretation of accounting rules. Having different accounting systems in different geographies or business units, and acquisitions bringing with them further differing systems, it is easy to see that producing consistent information can be a major challenge for many tax and finance departments.

The use of varied systems results in inconsistent data between the different systems and many times results in inconsistent data between the systems and often considerable manual work is required to standardize, consolidate and integrate the data. As a result, accounting and tax personnel are spending an inordinate amount of time and effort collecting, validating and manipulating data and not enough time is spent on high value-add activities such as tax planning, strategizing and playing an overall integrated role within the organization as a whole. In particular, tax needs to step in early on to support major transactions, that is, to optimize the transaction structure and timing with the downstream impact on tax positions, and to support operating decisions.

The primary purpose of business systems, and in particular, accounting systems, is to produce financial information, not tax information. However an enterprise should have systems in place to produce the data and information required for tax planning, tax compliance and developing and evaluating tax strategy. In most of the companies there is no one integrated system that can easily produce data for all required purposes, finance, accounting and tax. What I have seen is that there are numerous different systems feeding in addition to a core general ledger.

The revenue agencies have always focused on the quality of the information in tax returns. There is increased interest in these authorities examining end-to-end processes and often taking a much more process based approach to tax returns. This increased focus on processes by the IRS and others suggests the importance of improving the quality of processes used for the tax compliance, tax planning and tax/business strategy used for the preparation of all tax returns and other final deliverables.

7. Business process improvement

What is BPI

Business process improvement (BPI) has been defined as “the critical analysis and radical redesign of existing processes to achieve breakthrough improvements in performance measures [such as cost reduction, time reduction or quality improvement].” BPI is not total quality management (TQM), which refers to programs and initiatives that emphasize incremental improvement in work processes and outputs over an open-ended period of time. BPI, by contrast, refers to discrete initiatives which are intended to achieve radically redesigned and improved work process in a bounded time frame. BPI is not organizational transformation (OT), which refers to the broad issues of an organization’s strategic, structural and business change. BPI can, however, facilitate and contribute to organizational transformation.
BPI is not change management, which refers to planned, managed and systematic situational change – often in response to external changes over which the organization exercises little or no control. BPI draws on various change management strategies and techniques in order to implement its results.

BPI requires taking a broad view of both information technology and business activity, and of the relationships between them. Information technology should be viewed as more than an automating or mechanizing force: it can fundamentally reshape the way business is done. Business activities should be seen as more than a collection of individual or even functional tasks: by taking a process view to maximize effectiveness.

Information technology and BPI have a recursive relationship. Information technology capabilities should support business processes, and business processes should be developed in terms of the capabilities which the enabling technology can provide. This broadened view is many times referred to as the recursive view of information technology and BPI as the new industrial engineering.

Although BPI has its roots in information technology management, it is primarily a business initiative that has broad consequences in terms of satisfying the needs of customers and an organization's other constituents. The information systems group may need to play a behind-the-scenes advocacy role, convincing senior management of the power offered by information technology and process redesign. It would also need to incorporate the skills of process measurement, analysis, and redesign. The specific business divisions lead the BPI initiatives; information systems groups serve as partners in enabling the radical changes.

**General BPI methodology**

At a very general level business process improvement (BPI) involves the following steps:

1. **Developing the business vision and process objectives.** BPI is driven by a business vision which implies specific business objectives such as cost reduction, time reduction, output quality improvement, quality of work life (QWL)/learning/empowerment. These are or might be enumerated in or implied by a company or department’s strategic plan.

2. **Identify the processes to be improved.** Most organizations use the high-impact approach which focuses on the most important processes or those that conflict most with the business vision. A lesser number of organizations use the exhaustive approach that attempts to identify all the processes within an organization and then prioritize them in order of improvement urgency. In the tax department’s context the identification of processes would be a primary responsibility of the VP of tax in conjunction with finance.

3. **Understand and measure the existing processes.** For avoiding the repeating of old mistakes and for providing a baseline for future improvements. This is the initial activity of the tax departments working groups idea: federal, international, state and local, and tax consulting and planning.

4. **Identify information technology levers.** Awareness of information technology capabilities can and should influence process design.
Design and build a prototype of the new process. The actual design should not be viewed as the end of the BPI process. Rather, it should be viewed as a prototype, with successive iterations. The metaphor of prototype aligns the BPI approach with quick delivery of results, and the involvement and satisfaction of the end-users and those relying on the tax information.

8. Business process improvements and reengineering for the tax department
Having decided on key challenges and therefore where the priorities are for process improvement and reengineering, the next step is to define what the end goal should look like. These may include some of the points mentioned below:

1. Improved year end and quarter end processes. Perhaps one of the greatest opportunities for process improvement is in the tax accounting and compliance processes. In tax accounting the goal could be to improve the underlying accuracy of the tax expense and deferred tax balances without allowing for any increase in the time to prepare the numbers. For compliance the goal may be to improve the management of all tax compliance globally to ensure no mistakes.

2. Integrated processes. Many businesses have varied processes for producing information for tax planning, tax accounting, and tax compliance. One key goal could be to develop one system which stores information from many different sources, the information then could be used for many different applications. The idea being, one source feeding multiple applications. Where disparate systems do remain, the tax department can take advantage of group consolidation systems and of “tagging” software language technologies.

3. Optimal use of resources. How do you deploy the right people for the right tasks. For example, perhaps it makes financial sense to outsource the Federal tax consulting projects: Research and Experimentation tax credit, Section 199 – Domestic Manufacturing Deduction, or transaction cost analyses so that it may allow the in-house tax function to focus on its core competencies and complete the required tax compliance in an efficient and effective manner.

4. Automation of processes. Tax departments have traditionally used manual processes to accomplish the required tasks. They have been able to perform relatively successfully because they have heavily relied on the skills and experience of people for efficiency. Increased automation can have several benefits. Automation eliminates manual processes and reduces the amount of human error as well as allowing the tax personnel to focus in on higher value-add activities. Automation also provides for higher quality data from the beginning, allows for a more controlled process, and prevents as much manual intervention. Automation should be viewed as a means to both improving the quality of tax deliverables and also as a risk management tool available to the tax department to mitigate risk. The objective should be to define the right processes and then consider what can be done to automate these. Automating defective processes does not prevent them from being defective. The automation is merely a tool to create efficiency and effectiveness in execution of the tasks at hand.
Understanding the critical paths. The critical path method (CPM) is a project modeling technique developed in the late 1950s by Morgan R. Walker of DuPont and James E. Kelley, Jr of Remington Rand. CPM is commonly used with all forms of projects, including construction, aerospace and defense, software development, research projects, product development, engineering, and plant maintenance, among others and can be successfully applied to the tax compliance process and all of the tax department’s functions.

Any project with interdependent activities can apply this method of mathematical analysis. Although the original CPM program and approach is no longer used, the term is generally applied to any approach used to analyze a project network logic diagram. The essential technique for using CPM is to construct a model of the project that includes the following:

- a list of all activities required to complete the project (typically categorized within a work breakdown structure);
- the time (duration) that each activity will take to completion; and
- the dependencies between the activities.

Using these values, CPM calculates the longest path of planned activities to the end of the project, and the earliest and latest that each activity can start and finish without making the project longer. This process determines which activities are “critical” (i.e. on the longest path) and which have “total float” (i.e. can be delayed without making the project longer). In project management, a critical path is the sequence of project network activities which add up to the longest overall duration. This determines the shortest time possible to complete the project. Any delay of an activity on the critical path directly impacts the planned project completion date (i.e. there is no float on the critical path). A project can have several, parallel, near critical paths. An additional parallel path through the network with the total durations shorter than the critical path is called a sub-critical or non-critical path.

These results allow managers to prioritize activities for the effective management of project completion, and to shorten the planned critical path of a project by pruning critical path activities, by “fast tracking” (i.e. performing more activities in parallel), and/or by “crashing the critical path” (i.e. shortening the durations of critical path activities by adding resources). These concepts can be successfully applied to the optimization of the tax department’s function(s).

Quality control and quality assurance. One significant issue that tax and accounting personnel often face is the “dumping” of miscellaneous expenses coded into wrong charge codes. The same applies with total hours worked in “general support” of one effort or another. Implementing integrated and automated processes relies to an extent on the quality of underlying source information being used for tax purposes. Process improvement may need to focus on tax sensitivity, coding and granularity of the base level data upon which the accounting information is based. As mentioned above, automation also lends itself to placing controls in place to monitor and better control data and information flow.
9. Implementation – so how do we make it happen?

(1) *Process mapping.* The key objectives of the process improvement projects need to be defined on a case by case basis relative to the desired results but will require establishing business processes that:

* are efficient from a time and cost perspective in delivering the desired outcomes;
* possess built in controls that are able to be measured and tested;
* facilitate the organization’s risk management objectives;
* are documented and can be easily communicated to the team and other functional teams (finance and operations for example);
* facilitate tax’s ability to go above and beyond and add-value to finance and the executive suite in a decision making capacity; and
* monitoring of the operational effectiveness.

(2) *What is the current state?* This task involves understanding and documenting what actually occurs today. This is a required starting point in order to understand which processes are working well and which are not. This should be ideally be mapped out (see process mapping above) in a diagrammatic form with a mapping of data and processes flows through the entire process. Where is the tax data originating? What manipulation is required? What is the quality of the data? What reconciliation and additional analytics need to be performed on the data? For example, this is a good point at which to evaluate: what tax processes work well and which do not? What are the roles of the tax function? Is it too limited or too broad? Where are the inefficiencies? And how do we address these.

(3) *Defined state.* This is the link between the “current state” and the “future state”. It forces the business improvement effort to focus back on the end goals of what the tax department is trying to achieve. Existing processes need to be reviewed and challenged and a new process introduced if that is appropriate. It is the new more robust processes which need to be automated. These new processes should include:

* clearly defined roles and responsibilities of the people involved (both from within tax and from supporting departments);
* there needs to be effective and clear project management oversight of the operations processes;
* any interdependencies between the business units and corporate are properly addressed;
* roles and responsibilities are clearly understood and agreed upon;
* appropriate controls and checks are in place to ensure data integrity;
* overall managerial and project control points need to be in place; and
* risk control and management processes are in place to ensure that the tax processes do not go off-track.

Lastly, and maybe no less important that any of the above, is the commitment from within tax and other departments to take ownership of one’s particular roles and responsibilities and execute upon these roles.
Gap analysis is a tool that helps a company to compare its actual performance with its potential performance. At its core are two questions: “where are we?” and “where do we want to be?” If a company or organization is not making the best use of its current resources or is forgoing investment in capital or technology, then it may be producing or performing at a level below its potential. This concept is similar to the base case of being below one's production possibilities frontier.

The goal of gap analysis is to identify the gap between the optimized allocation and integration of the inputs, and the current level of allocation. This helps provide the company with insight into areas which could be improved. The gap analysis process involves determining, documenting and approving the variance between business requirements and current capabilities. Gap analysis naturally flows from benchmarking and other assessments. Once the general expectation of performance in the industry is understood, it is possible to compare that expectation with the company's current level of performance. This comparison becomes the gap analysis. Such analysis can be performed at the strategic or operational level of an organization.

Gap analysis is a formal study of what a business is doing currently and where it wants to go in the future. It can be conducted, in different perspectives, as follows:

- organization (e.g. the tax department);
- business direction;
- business processes; and
- information technology.

Once the new desired state has been clearly defined any new systems should be properly tested before rolling out or going live. It is necessary to do a test run on any new systems before their full implementation with a focus on fixing any remaining issues. It is a worthwhile effort, especially with tax accounting projects to run the new and old processes/methods in parallel for the first one or two runs post-process implementation changes. The tax function is a complex environment the preferred solution is unlikely to be perfect and therefore a continuous process improvement process needs to be embraced and integrated as needed. This new system comprised of the new processes needs to monitored and reviewed periodically for potential weaknesses and future improvement opportunities.

Benchmarking against best-in-class. This topic is beyond the scope of this article. It suggests performing a gap analysis between the “current state” and/or the “desired state” of the company against what is considered “best-in-class” to evaluate further areas of improvement.

Obtaining the appropriate buy-in from all of the relevant personnel is critical for the success.
10. Concluding remarks
Finance and tax executives clearly state they can create increase efficiencies and provide higher value contributions. In particular, there is a need for developing a role for the tax function that focuses on more than just the traditional compliance and tax planning. In particular, tax needs to step in early on to support major transactions, that is, to optimize the transaction structure and timing with the downstream impact on tax positions, and to support operating decisions. To do so, the tax team needs to strengthen both its leadership and managerial as well as tax technical capabilities. Changes in tax law, corporate structure, and regulators oversight of results will continue to drive the tax department to perform more effectively and efficiently.

So how will this increase in effectiveness and efficiency be achieved? Through four primary mechanisms:

1. Thoroughly understanding tax processes and optimizing these from an operations viewpoint.
2. Investing in technology for tax.
3. Strengthening the leadership of tax.
4. By honing the tax related business processes of the tax function as it relates and interacts with operations, finance and technology within the enterprise.

These investments seem well aligned with the problems identified by tax executives. Strategic technology investments would support sound decision making and sound business process improvement will continue to drive high quality information and lower risk.

Optimizing strategic value from the corporate tax function will require senior tax personnel to have new, broader and somewhat different skill sets. The best practice among leading companies addressing the issue of financial statement errors is to involve the tax function from the outset in major transactions and operating decisions. In doing so, the tax function is able to surface the tax ramifications of those transactions early on, highlighting any potentially hazardous tax issue that could result in significant financial statement restatements in the future. This type of contemporaneous activity should serve as the hallmark of a strategically integrated tax department that could facilitate increased efficiency and effectiveness in broadening tax’s role across the entire company.

About the author
Yair Holtzman is a Director at WTP in New York. Yair co-leads the Business Advisory Services and Research and Development Tax Services Groups. He has over 17 years of experience as a management and tax consultant focusing on research and development in the chemicals, life sciences and manufacturing industries. He has guided numerous clients in unlocking the potential of process and product development. Yair has a strong track record helping clients improve operational performance and driving tangible results to the bottom line. He has published several articles on the subjects of R&D, strategic new product development, accounting, taxation, business strategy, and innovation. Yair has been invited to serve as a guest lecturer on the topics of research and development, new product development, operations strategy, strategy, and tax credits and incentives both in industry and academic settings in the USA, Europe and Asia. During the 1990s he founded and served as the owner/president of Plating Control Systems, an R&D chemical consulting firm. Prior to joining WTP, Yair worked
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