

# Modern Developments In Public Finance Essays In Honor Of Arnold Harberger Hb

Tatiana Damjanovic, Ekonomiska forskningsinstitutet vid Handelshögskolan i Stockholm

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Modern Developments in Public Finance Michael J. Boskin, 1987 Compilation of essays on important issues of public economics by leading authorities in the fields This book is published in honor of Arnold Harberger Topics covered include Taxation and the size and composition of the capital stock an asset price approach by Summers Lawrence H The welfare cost of resource taxation by Robinson Marc S The value added tax the efficiency cost of achieving progressivity by using Essays in Public Finance and Development Economics Joana Naritomi, 2014 exemptions by Ballard L and Shoven John B This dissertation comprises three chapters The first chapter investigates whether consumers can help governments improve firm compliance with the Value Added Tax It exploits quasi experimental variation from a government program from Sao Paulo Brazil that created monetary rewards for consumers to ask for receipts To assess how incentives to consumers can be effective despite potential collusion opportunities I construct datasets for 1 million firms 40 million consumers and 2 7 billion receipts I estimate that revenue reported in retail increased by at least 22% over four years The estimated compliance effect is stronger for sectors with a high volume of transactions and small receipt values consistent with a model in which there are fixed costs to negotiate collusive deals to avoid issuing receipts Furthermore the effect has an inverted U shape with respect to firm size This result is consistent with a model of higher baseline compliance among larger firms and in which shifts in audit probability from consumer monitoring increase in firm size I find no effects on exit rates or formal employment decisions Modern Fiscal Issues Richard Miller Bird, John G. Head, Carl Sumner Shoup, 1972 The contributors to this work all leading economists in their own right are a few of the many colleagues former students and friends of Carl Shoup who have benefitted from his many years as a leading teacher and scholar of public finance. They dedicate this book to their mentor on the occasion of his seventieth birthday in recognition of his intellectual probity and wide influence on thinking about public finance throughout the last forty years Matching the breadth of interest of Professor Shoup's life long work in the field this collection of essays covers the range of modern thinking on public finance from theoretical concepts such as public goods to eminently practical fiscal issues like value added tax The traditional but still relevant fiscal issues government accounting international taxation taxation in developing countries metropolitan fiscal problems income taxation and tax structure are discussed along with new concerns such as modern public expenditure theory and environmental theory The book will be a useful addition to university and college libraries and will prove invaluable to public finance scholars and others interested in modern thinking on vital fiscal issues Three Essays in Public Finance Patrick Maurice Walsh, 2006 A primary explanation for sub optimal worker job matches is a prospective worker's imperfect information about his or her own skills College classes in specific fields are thought to reveal new information about specific skills potentially improving match quality This paper tests that theory by asking whether grades in a specific field can help a student predict labor market outcomes in that field Field specific CPA significantly predicts employment Business Education Engineering and medical fields Field specific CPA also significantly predicts income in Business and Education Although grades do provide predictive power however they explain a modest share of overall variation in outcomes Public finance and **stabilization policy** Warren L. 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Shaviro, 2008 Essays on the Political Economy of Public Finance Annika Havlik, 2021\* **Three Essays in Public Finance and Labor Economics** Michael Frederick Lovenheim, 2007 Essays in Public Finance Tatiana Damjanovic, Ekonomiska forskningsinstitutet vid Handelshögskolan i Stockholm, 2002

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