



NEWSLETTER 2015-22

CALENDAR:

Departmental Seminar

Ralph Bayer (University of Adelaide):
Does the double dividend of relative auditing exist?
Experiments on corporate-tax enforcement

Monday, November 9
16.30–18.00
VG H26

IOS Seminar

Dragos Radu (IOS):
Emigration, Education and Democracy in Eastern Europe

Tuesday, November 10
13.30–15.00
AlFi 1.09 (Landshuter Str. 4)

Real Estate Seminar

Bernd Falk (Institute of Commercial Centers, Starnberg):
*50 Jahre Shopping-Center-Entwicklung in Deutschland –
und was bringt die Zukunft?*

Tuesday, November 10
16.30–18.00
VG 2.35

Economic and Social History Seminar

Tobias Jopp (University of Regensburg):
*Zur totalen Faktorproduktivität im deutschen Bergbau
(1914-1938)*

Wednesday, November 11
18:15–20:15, s. t.
VG 1.30

ABSTRACTS:**Departmental Seminar**

Ralph Bayer:

Does the double dividend of relative auditing exist? Experiments on corporate-tax enforcement

Abstract: Bayer and Cowell (2009, 2015) show that conditioning the audit intensity not only on a firm's tax declaration but on all declarations in the same industry can yield two dividends. Under a relative audit rule firms evade less taxes and behave more competitively in the goods market. We show that the second dividend (i.e. lower market prices) does not occur if optimal declarations are corner solutions. We therefore propose a new rank-order tournament inspired audit rule that does not suffer from this problem. We test our predictions with the use of laboratory experiments. As predicted, the second dividend only occurs under our new jump rule, while the conventional relative rule does best at preventing tax evasion.

IOS Seminar

Dragos Radu:

Emigration, Education and Democracy in Eastern Europe

Abstract: This paper studies the link between emigration and political change in the sending countries. We exploit the regional variation in migration patterns and political preferences using Romanian census data and the results from the two rounds of the 2014 presidential elections. A political shock due to changes in electoral rules for external voting triggered large protest between the two rounds and allows us to identify the impact of emigration on the political behaviour of those left behind. We find that emigration has a negative impact on turnout and that political preferences are less responsive to migration rates than to the level of schooling in the sending community. This motivates a theoretical explanation in which international migration is an exit strategy rather than acting as a facilitator of democratic consolidation in countries of origin.

Real Estate Seminar

Bernd Falk:

50 Jahre Shopping-Center-Entwicklung in Deutschland – und was bringt die Zukunft?

Abstract: Abstract was not provided by the author.

Economic and Social History Seminar

Tobias Jopp:

Zur totalen Faktorproduktivität im deutschen Bergbau (1914-1938)

Abstract: Ein häufig verwendetes, da leicht zu berechnendes Maß für die Produktivität einer Industrie stellt die Arbeitsproduktivität dar. Studien zum deutschen Bergbau – einem historisch gesehen sehr wichtigen Zweig der Wirtschaft – verwenden denn ggf. auch die Förderung pro Kopf oder pro Zeiteinheit, um die langfristigen Entwicklungslinien des Sektors aufzuzeigen. In Abgrenzung zu dieser Vorgehensweise werden im Rahmen des Vortrags die ersten Schätzungen der totalen Faktorproduktivität für den Zeitraum 1914 bis 1938 vorgestellt. Aus theoretischen Erwägungen ist die totale Faktorproduktivität der Arbeitsproduktivität als Maß der technisch-wirtschaftlichen Entwicklung vorzuziehen. Es zeigt sich unter anderem, dass die totale Faktorproduktivität über die Phase 1933-1937 höher war, als es mit Blick auf die historische Literatur zu erwarten wäre.

SAVE THE DATE:

The **7th Bavarian Micro Day** will take place at the University of Passau on Friday, Nov. 20, 2015. The call for papers is available at <https://sites.google.com/site/bavarianmicroday/>.

Next **LIE Lecture** with Andreas Roider (VWL) and Hans Rott (Philosophy): Wednesday, Dec. 2, 2015 at 18:00.

Next **roots lecture in economics** with Gerda Hasselfeldt: Thursday, Dec. 10, 2015 at 18:00. Details at <http://www.roots-lecture.de/>.

The **8th Bavarian Micro Day** will take place at the University of Augsburg on Friday, June 24, 2016.

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**RegensburgEconNews**

Newsletter of the Institute of Economics and Econometrics, University of Regensburg

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**Editorial deadline for Newsletter No. 2015-23:
Wednesday, November 11 – 11 am**

**FAKULTÄT FÜR
WIRTSCHAFTSWISSENSCHAFTEN**

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