ASIA-PACIFIC JOURNAL OF Accounting & Economics

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The 2008 APJAE Symposium on Public Policies and Social Welfare Keynote Speaker: Robin Boadway, Queen's University, Canada

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May 16 - 17, 2008

G7534, Faculty of Business, Academic Building, City University of Hong Kong

Organizers:

香港城市大學 Department of Economics and Finance, City University Research Center for International Economics of Hong Kong City University of Hong Kong



College of Social Science, National Taiwan University Organizers:



Department of Economics and Finance, Research Center for International Economics, City University of Hong Kong



College of Social Science, National Taiwan University

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Keynote speaker: Robin Boadway, Queen's University, Canada Editor, Journal of Public Economics

Speakers:

Daniel Berkowitz, University of Pittsburgh, USA Co-Editor, *Journal of Comparative Economics*

Masayoshi Hayashi, Hitotsubashi University, Japan

Daniel Lee, Hong Kong University of Science and Technology

Wen-Jung Liang, Tamkang University, Taiwan

Chao-Cheng Mai, Academia Sinica, Taiwan

Jinlan Ni, University of Nebraska at Omaha, USA

Pierre Pestieau, University of Liège, Belgium Co-Editor, *Journal of Public Economics*

Yong Wang, City University of Hong Kong

Jay Wilson, Michigan State University, USA Editor-in-Chief, *International Tax and Public Finance*

Shih-Ying Wu, National Tsing Hua University, Taiwan

C.C. Yang, Academia Sinica and National Chengchi University, Taiwan

Selected symposium papers, subject to regular refereeing process, will be published in a special issue of the Asia-Pacific Journal of Accounting and Economics (APJAE) in 2008.

The Asia-Pacific Journal of Accounting and Economics (APJAE), co-published by the Faculty of Business of City University of Hong Kong and the College of Social Science of National Taiwan University, is an international forum intended for theoretical and empirical research in all areas of economics, finance and accounting in general, and the interface of these three areas.

A double-blind refereed journal, *APJAE* welcomes contributions related to the Asia Pacific region as well as top quality researches from scholars with diverse regional interest.

Starting from Volume 14 in 2007, APJAE publishes every April, August and December.

For enquiries, contact Charlotte Chen, Editorial Assistant. Email: chen.charlotte@cityu.edu.hkFax: (852) 2788 8858

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The 2008 APJAE Symposium on **Public Policies and Social Welfare**

Keynote speaker: Robin Boadway, Queen's University, Canada Editor, Journal of Public Economics

Daniel Berkowitz, University of Pittsburgh, USA Speakers: Co-Editor, Journal of Comparative Economics Masayoshi Hayashi, Hitotsubashi University, Japan Daniel Lee, Hong Kong University of Science and Technology Wen-Jung Liang, Tamkang University, Taiwan Chao-Cheng Mai, Academia Sinica, Taiwan Jinlan Ni, University of Nebraska at Omaha, USA Pierre Pestieau, University of Liège, Belgium Co-Editor, Journal of Public Economics Yong Wang, City University of Hong Kong Jay Wilson, Michigan State University, USA Editor-in-Chief, International Tax and Public Finance

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Keynote speaker: Robin Boadway Queen's University, Canada Editor, Journal of Public Economics

Program

Date & Time: May 16, 2008 (Fri)

May 17, 2008 (Sat)

9.15am - 5.40pm 9.30am - 12.30pm

Venue:

G7534, Faculty of Business, Academic Building **City University of Hong Kong**

Organizers:



Department of Economics and Finance, Research Center for International Economics, City University of Hong Kong

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國立臺灣大學 National Taiwan University

College of Social Science, National Taiwan University

Program

May 16, 2008 (Friday)

9.15 - 9.30	Registration		
9.30 - 9.40	Welcoming Remarks		
Keynote session	Chair: Hong Hwang, National Taiwan University Editor, Asia-Pacific Journal of Accounting and Economics		
9.40 - 10.30	Robin Boadway , Queen's University, Canada Editor, <i>Journal of Public Economics</i> "Pigouvian Taxation in a Ramsey World"		
10.30 - 10.50	Refreshment Break		
Session 1	Chair: Eden Yu, City University of Hong Kong Editor, Asia-Pacific Journal of Accounting and Economics		
10.50-11.30	Pierre Pestieau , University of Liège, Belgium "Estate Taxation with Both Accidental and Planned Bequests"		
11.30-12.10	C.C. Yang , Academia Sinica and National Chengchi University, Taiwan "Tax Competition, Income Redistribution, and Public Good Provision"		
12.10-14.00	Lunch (on campus)		
Session 2	Chair: Pierre Pestieau, University of Liège, Belgium Co-Editor, Journal of Public Economics		
14.00-14.40	Jay Wilson , Michigan State University, USA "Tax Evasion and the Optimal Tax Treatment of Foreign-Source Income"		
14.40-15.20	Yong Wang , City University of Hong Kong "Capital Income Taxation Revisited: The Role of Credit Market Frictions"		
15.20-15.40	Refreshment Break		
Session 3	Chair: Jay Wilson, Michigan State University, USA Editor-in-Chief, International Tax and Public Finance		
15.40-16.20	Daniel Berkowitz , University of Pittsburgh, USA "Law, Trade and the Asian Miracle"		
16.20-17.00	Masayoshi Hayashi , Hitotsubashi University, Japan "Gatekeeping or Horizontal Equity? The Fiscal Effects on Eligibility Assessments in the Japanese Long-Term Care Insurance"		
17.00-17.40	Shih-Ying Wu , National Tsing Hua University, Taiwan "Taxation, Liquidity Constraints and Entrepreneurial Investment – Evidence from Taiwan's 1998 Tax Integration"		
17.40-18.00	Break		
18.00	Departs from campus to downtown restaurant		
18.30	Conference dinner begins		

May 17, 2008 (Saturday)

Session 4	Chair: Daniel Berkowitz, Unive Co-Editor, Journal of Comp
9.30 - 10.10	Wen-Jung Liang, Tamkang Unive Chao-Cheng Mai, Academia Sinio "Symbiotic Production and Optim
10.10-10.50	Jinlan Ni , University of Nebraska "The Impact of Minimum Wages of
10.50-11.30	Daniel Lee , Hong Kong Universit "Income, Nutrition and Intrahous
11.30-12.30	Souvenir presentation and group
12.30	Lunch (on campus)

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