Online International conference on tax compliance: new methodological and empirical approaches

OCTOBER 29-30, 2020

CONFERENCE PROGRAM

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THURSDAY 29TH OCTOBER

9:00-9:30 OPENING REMARKS (Welcome Address)

9:30-11:30 SESSION 1: Modelling tax compliance and monitoring

1) Modelling intrinsic and extrinsic tax compliance, **Garcia Alvarado Fernando**, Ca' Foscari University of Venice and Paris 1 Pantheon-Sorbonne

2) VAT compliance incentives, **Maria Augusta Miceli**, Sapienza University of Rome, Department of Economics and Law

3) The Fiscal Relationship between State and Citizens: a Cultural Issue? A Pilot Qualitative Study, **Veronica Polin**, University of Verona, Department of Economics

4) On the endogenous taxation of pollution in a vertically differentiated duopoly, **Cecilia Vergari**, University of Pisa, Department of Economics and Management

5) Risk indicators of irregularities in the payment of real estate taxes in the Municipality of Rome, **Corrado Pollastri**, Italian Parliamentary Budget Office

6) A withholding tax system to counter evasion resulting from non-payment of corporate income tax, **Maria Rosaria Marino**, Italian Parliamentary Budget Office and University of Bologna

11:30-11:45 BREAK

11:45-13:45 SESSION 2: Measuring compliance, tax avoidance and tax morale

1) A new quantitative approach to assess the relationship between tax avoidance and corporate legality, **Luca Vincenzo Ballestra**, University of Bologna "Alma Mater Studiorum"

2) The impact of accountants on tax compliance of MSMEs in Serbia – empirical analysis, **Branko Radulović**, University of Belgrade, Faculty of Law - Department of Economics, Belgrade and Balkan Center for Regulatory Reform, Belgrade and **Miljan Savić**, LLM, University of Belgrade, Faculty of Law and Balkan Center for Regulatory Reform, Belgrade

3) Contemptuous tax reporting, **Israel Klein**, Ariel University, Department of Economics and Business Management

4) Tax burden, tax evasion and the entrepreneurial intentions on young entrepreneurs, **Sebastian Ceptureanu**, The Bucharest University of Economic Studies

5) Informal competition, tax burden and tax evasion on young small and medium size enterprises, **Eduard Ceptureanu**, The Bucharest University of Economic Studies

6) The effects Sickness Leave Monitoring on Public Employment: Evidence from a randomized experiment, **Edoardo Di Porto**, INPS, University of Naples Federico II and CSEF

13:45-15:00 LUNCH BREAK

15:00-17:00 SESSION 3: tax compliance, machine learning, digital technologies and the big data

1) Predicting the deterrence effect of tax audit. A machine learning approach, **Pietro Battiston**, University of Parma, Department of Economics and Management

2) Using big data analytics to improve efficiency of tax collection in the Tax administration of the Republic of Serbia, **Jasna Atanasijević**, University of Novi Sad, Faculty of Sciences – Department of Mathematics and Informatics

3) Empirical Investigation of Effective Adoption of Digital Technologies for Citizen-centric tax administration, **Emer Mulligan**, National University of Ireland, Galway

4) Tax evasion and tax morale: a social network analysis, **Debora Di Gioacchino**, Sapienza University of Rome, Department of Economics and Law

5) Tax evasion detection using a combination of supervised and unsupervised machine learning methods, **Vardan Baghdasaryan**, American University of Armenia and Cerge-EI Foundation, Prague

6) Tax Evasion and the role of Endogenous monitoring technology, **Raffaella Coppier**, University of Macerata, Department of Economics and Law

17:00-17:15 BREAK

17:15-19:00 SESSION 4: Tax compliance and the role of institutions

1) The Italian taxpayers' compliance behaviour: evidences on the outcomes of invoice data communications, **Marta Gallucci**, Italian Revenue Agency

2) Does framing affect tax compliance? Evidence from Italy, **Gabriele Mazzolini**, Italian Revenue Agency

3) Impact of e-invoincing on tax-compliance in Italy: a preliminary study, **Alessandra Marcelletti**, Italian Revenue Agency

4) What do machine learning algorithms learn? Some evidence from the Italian Revenue Agency experience, **Mauro Barone**, Italian Revenue Agency

5) Analyzing the Outcomes of the Compliance Communications Campaign in Italy, **Antonino Virgillito**, Italian Revenue Agency

FRIDAY 30TH OCTOBER

9:30-11:00 KEYNOTE TALK
"Tax gap studies and predictive models for tax recovery at the Belgian Federal Ministry of Finance"
Adriaan Luyten, Federal Public Service of Finance, University of Leuven and Free University of Brussels
Elly Goossens, Federal Public Service of Finance

11:00-11:15 BREAK

11:15-12:45 SESSION 5: Measuring unobserved economy and tax evasion

1) Assessing the effects of flat tax reforms: micro estimates of tax evasion response in Italy, **Paolo Di Caro**, Department of Finance, Italian Ministry of Economy and Finance

2) Measuring Unobserved Economy Through Electricity Demand, **Carlo Andrea Bollino**, University of Perugia, Department of Economics

3) Estimating the non observed economy in developing countries: A DSGE approach, **Sana Zouari**, University of Cote d'Azur, France and University of Sfax, Tunisia

4) Tax evasion, government size and taxpayers perceptions on public goods provision. Evidence from Italian Regions, **Marco Alberto De Benedetto**, University of Messina, Department of Economics

12:45-13:15 COMMUNICATIONS ABOUT CONFERENCE SPECIAL ISSUES

13:15-13:30 FAREWELL GREETINGS

SCIENTIFIC COMMITTEE

Amedeo Argentiero, Kore University of Enna - Faculty of Economy and Law formerly University of Perugia - Department of Economics

Roy Cerqueti, "Sapienza" University of Rome - Department of Social and Economic Sciences and London South Bank University School of Business

Alessandro Santoro, University of Milano -"Bicocca"

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