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RESEARCH IN EXPATRIATION

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ABSTRACT

The most common example of an expatriate is a business professional being sent abroad to a different country by their company to work for them there. Expatriates, however, should not be confused with that of immigrants who pick up and move to another country, in order to find work or to earn more money. The difference is expatriates are business professionals who are sent by their companies to work for a period of time. The term expatriates also has a different meaning in some places. Some people use this word as a legal context used when dealing with taxes, where the expatriate can get beneficial tax treatments in the country that they are living in. However, when using it in this context you are only considered an expatriate if you move away to work with the intent of coming back within 5 years at most. In this paper we review the leading work in expatriation.

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THE MEANING OF WORKING: JAPAN VS USA

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ABSTRACT

Why do people work? In order to answer this question it is important to understand first what work means to people from different backgrounds. For most people, the basic meaning of work is tied into economic necessity like money for food, shelter, and survival. For others the meaning of work is much more subjective. Therefore it is important to understand what work provides other than money such as achievement, honor, social contacts, and other values that people obtain from work. In 1987, the Meaning of Work (MOW) International Research Team conducted a research in eight different countries (Belgium, Britain, Germany, Israel, Japan, Netherlands, USA, and Yugoslavia) to study the meaning of work on an international level. The purpose of this research was to determine the importance of work compared to that of leisure, community, religion, and family. They called this concept "work centrality", defined as "the degree of general importance that working has in the life of an individual at any given point in time" (Alder, 1981). For the last four years Carraher's students within the State Department have been replicating and extending the MOW studies in over 20 countries. In this paper we examine the results from Japan and the USA within the original and current MOW studies. It is clear that the Japanese population has been changing as have the American population but the rate of change is not as great within the USA and within Japan.

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CAREER SUCCESS IN RUSSIA

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ABSTRACT

Russia is the world's largest country by meaning of land; Russia also has a huge population. Their economy has fluctuated throughout its years of existence; they have gone from a communist country to a more capitalistic, market-based, economy. It would be safe to say that Russia's meaning of working during communism was low. People had little desire to work because financial gain was hard to achieve, they worked for the economy of the country overall. This economic system was greatly resistant to technological change ("Russia-Overview of Economy"). The initial idea of communism may have worked if everyone tried their hardest at their particular job, but this was not the case in Russia. In the current paper we look at the State Department's Meaning of Working project with respect to career success in Russia.

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EXPATRIATION & MANAGEMENT

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ABSTRACT

Advances in technology combined with increased political, economic, and market forces have created opportunities and pressures for businesses to expand both internationally and globally (Tungli 2009); although this practice is not new. “The practice of using expatriate managers is very old. In ancient times, the ruler of empires placed the government of faraway provinces in the hands of trustworthy subordinates. This practice was adopted by international business, and today many foreign subsidiaries of multinational corporations are headed by expatriate managers” (Selmer 1995). Companies that have expanded are faced with the decision to hire a new manager from the host country or to send a manager from the parent country to run the business. Sending a manager to run the business would involve the manager to live in the country for potentially many years (depending on the success of the business and the contract); this manager would be considered an expatriate. The reasons for expatriation can be vast; love of another country, a relationship in another country, or other personal reasons. This paper will focus on business related reasons, specifically, expatriate managers. Selecting a qualified expatriate manager, and the steps to become a successful expatriate manager. Expatriate managers are necessary to guarantee foreign subsidiaries’ operations remain competitive. Therefore, having effective expatriates is valuable for multinational companies’ (Lee 2008). For a business to run successfully, selecting the correct manager for the job is pivotal. If the expatriate manager fails in the assignment, damages and losses to the business are certain (van der Heijden 2009). Manager failure would cause relationships with suppliers and the local government to be tarnished, employees of the business would be negatively affected, customer relations would be hurt, the expatriate as well as his/her family would face hardship, and business/business productivity would undoubtedly suffer (Soo 2005). Some universal guidelines exist when it comes to selecting a manager to run a business in a foreign nation.

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RESEARCH ON RELATIONSHIP BETWEEN CHINESE REAL ESTATE MARKET AND STOCK MARKET

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of Finance and Economics
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ABSTRACT

This paper analyzes the relationship between real estate market and stock market in China. It applies time domain analysis method to divide Chinese real estate market into three cycles based on real estate sales price index from January 1999 to November 2009 in China. Then it applies ADF test, EG co-integration test, and Granger Causality test to study the relationship among Chinese real estate price, stock price and real estate stock price in the three cycles. The results show that the fluctuations of Chinese real estate prices and stock prices appear stage correlation, the real estate market leads the stock market more obviously, and there is lag effect between the real estate market and the stock market while the lag period is about 2 months.

STUDY ON CHINA REAL ESTATE PRICE BUBBLE: WILL IT BURST SOON?

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ABSTRACT

The focus of this paper is to provide an answer to the question whether China real estate price bubble will burst soon. Comparing with the USA real estate price, this paper describes China real estate price, analyses factors, and concludes that China real estate price bubbles will not burst soon.

EXPATRIATION AND INTERNATIONAL BUSINESS

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ABSTRACT

Expatriation within the confines of international business has impacted the world and continues to do so. Green (2009) states, “the meaning of expatriation can also vary depending on who is initiating the act, the state or the individual, and whether or not it is voluntary.” This varying definition is inclusive to people that study/work abroad, immigrants looking for economic opportunities, or even exiles. Each case of people expatriating can have different meanings. For instance, “the freedom to emigrate has been conceded by virtually all states as a fundamental human right, whereas in the case of immigration, immigrants are perceived frequently as a threat to the economic security of citizens in the receiving country, and quite frequently as a threat to the social security” (Murdoch, 2009). That is to say, expatriation serves as a legal function to people as countries have laws on immigration because they could threaten the economic security from native born citizens. It also serves as a social function to have people coming in to live/work, and having to blend into a culture. Economically speaking, a person’s no longer is competing for a job against people in his region, but against people of varying countries, increasing competition and economic prosperity and downfall. These functions make up a lot of the rewards and issues regarding expatriation throughout the world.

SOCIAL

With globalization becoming an increasing importance in the world of business, companies need to take into consideration how to affectively plug an ‘expat’ into a positive working environment. According to Rice University Professor Frederick Oswald he states that “(having) other personality factors may become critical to present-day global management, such as a greater emphasis on managers’ extraversion to work effectively in cross-cultural teams” (2009). These tasks have to be accounted for to ensure a seamless transition into the business world, otherwise there would be troubles in turning a blind eye instead of molding together cultural diversity. With this in mind, expatriates have to find their niche and be able to put their skills to use. This is because Expatriates are usually home-country assignees who hold top management positions or key positions in functional departments of a foreign subsidiary (Fang, et al, 2010). The skills they bring to the table as ‘expatriates’ possibly makes them less expendable in comparison to the influx unskilled labored ‘immigrants’. This quantifiable attribute that they have offers them a sort of exemption status to work internationally. In some instances however, expatriation has to be necessary no matter what. In Portugal, expatriation

was viewed as a safety valve for population pressure (Brettel, 2010). There can be many reasons for some people to decide to become expatriates.

EXPERTISE

In the field of business, it is always good to have people that know what they are talking about to help you along the way. Expatriates can be beneficial for firms to use because of their knowledge. With a demand of these individuals, expatriates can take advantage of lucrative work opportunities created by a shortage of professionals (Tharenou & Caulfield, 2010). With less overall competition within skilled professionals, an opportunity arises and these people can choose whether or not to take on the opportunity. For example, there is a serious shortage of qualified engineers within the United Kingdom (Spragg, 2006). This problem could have a long term goal to try and have Government support for engineering careers, and encourage students to take math and science classes, but that is a long term goal. A “quick fix” would be to try and find somebody that has that expertise, which is where expatriation comes into play.

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IMPORTANT EFFECTS OF INNOVATION: NORWEGIAN SMES

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ABSTRACT

Innovation is frequently viewed as the key to success in many arenas, from individual businesses to a nation's general economic growth. Business performance has been linked to overall innovativeness (Akgun, Keskin, Byrne & Aaren, 2007), and in a study of British SMEs, innovative firms were more likely to be operating profitably while non-innovators were more likely to be struggling (Gray, 2006). It is not surprising, then, that innovation is seen as a vital element in economic growth in Norway (Norwegian Ministry of Trade, 2010). Similar to many other nations, Norway is dominated by small and medium-sized businesses (Norwegian Ministry of Trade, 2010). SMEs face increases challenges in innovating due to their small size and limited resources. According to Eurostat (2009), larger companies are more likely than SMEs to control the resources necessary for innovation, including human and financial capital. This study uses data from the Eurostat Community Innovation survey to more closely examine innovation by analyzing the self-reported effects of innovation on Norwegian SMEs and comparing these to the effects reported by businesses with 250 or more employees.

INTRODUCTION

Innovation is frequently viewed as the key to success in many arenas, from individual businesses to a nation's general economic growth. It is seen as a vital element in economic growth in Norway (Norwegian Ministry of Trade, 2010), where the economy is dominated by small and medium-sized businesses (Norwegian Ministry of Trade, 2010). SMEs, however, face significant challenges in their attempts to innovate due to their small size and limited resources. According to Eurostat (2009), larger companies are more likely than SMEs to control the resources necessary for innovation, including human and financial capital.

This study uses data from the Eurostat Community Innovation survey to more closely examine innovation by analyzing the self-reported effects of innovation on Norwegian SMEs. These reports effects are compared by business size, including small (10-49 employees), medium (51-249 employees) and 250 or more employees. In the next section, a brief review of the motivation for innovation is presented, followed by the methodology, results and analysis of this study.

THE IMPORTANCE OF INNOVATION

Innovation is a dynamic process which can adapt as necessary to deal with changes in resources, technology or economics or even changes in a firm's expectations for innovation (Australian Institute for Commercialisation, 2011). According to Tony Blair, "Innovation is absolutely essential to safeguard and deliver high-quality jobs, successful businesses, better products and services for our consumers, and new, more environmentally friendly processes" (Gannon, 2007). Business performance has been linked to overall innovativeness as innovative firms are up to twice as profitable as other firms (Akgun, Keskin, Byrne & Aaren, 2007; Gannon, 2007; Gilmore, 2009; Tidd, Bessant & Pavitt, 2005). In a study of British SMEs, innovative firms were more likely to be operating profitably while non-innovators were more likely to be struggling (Gray, 2006). Charan and Lafley (2008) contend that innovation not only promotes growth but also enhances a variety of capabilities that improve the ability to enter markets and attract customers. They state that by discovering new ways of doing things, employees also become more energized and productive, further leading to improvements in financial performance.

Product or service development may be the most familiar form of innovation, but other types include processes, logistics, marketing and business model innovation (Australian Institute for Commercialisation, 2011; Charan & Lafley, 2008). Developments in the internet that have allowed companies to expand their marketing channels to include websites are a prime example of marketing innovation. Strategic partnership that allow for collaboration with clients, distributors and suppliers represent innovation in business models.

Both the strategy for innovation as well as the measure of success for innovation is based on a firm's motivation for innovation (Australian Institute for Commercialisation, 2011). Without clear goals for innovation, commercialization of the results of innovation is not likely (Fischer, Polt & Vonortas, 2009). It is also important to determine partners' motivation for innovation. If a partner's goals are not being achieved, enthusiasm will wane and future collaboration could be endangered.

According to the Australian Institute for Commercialisation (2011), common goals for innovation include developing a new product, selling or licensing the results of innovation, protecting or expanding market share, increasing recognition in the marketplace, better retaining staff and improving operational efficiency. Similarly, the report to Nordlandsforskning by Madsen and Brastad (2005) regarding Innovation Norway showed that among those Norwegian firms that received financial assistance in innovation, product development was the most common area of increase competence, followed by production processes, market development, use of advanced technology, organization and management, and national and international network development.

COLLABORATION FOR INNOVATION

Network collaboration is highly important in innovation because innovation itself is a social process (Australian Institute for Commercialisation, 2011; Charan & Lafley, 2008). A

study of Australian businesses showed that collaboration was related to a 70% increase in the chances for creative innovation (Australian Institute for Commercialisation, 2011). One reason for this is that many ideas come from outside the company (Gilmore, 2009). An IBM survey of CEOs found that employees were the primary source of innovative ideas, followed closely by business partners and customers (Australian Institute for Commercialisation, 2011). In an Australian study, customers were the most frequently listed collaboration partners, followed by suppliers, competitors, investors and universities (Australian Institute for Commercialisation, 2011). In a study of Norwegian firms, the source of innovation most often deemed highly important to innovation was the enterprise itself, followed by customers and suppliers (Robinson & Stubberud, 2010). Although competitors ranked low in that study, they can be a source of effective cooperation partners (Charan & Laflan, 2008).

A study regarding the impact of European Framework Programmes for Research and Development found that participating innovative firms were significantly more networked with customers and with universities than average (Fisher, Polt & Vonortas, 2009). Whereas a high quality network can lead to new ideas that blossom and bear fruit, a shortage of links with external parties can lead to a reduced number of ideas for innovation (Australian Institute for Commercialisation, 2011). This is especially important in the modern era of globalization where easy access to information can make it difficult to obtain and maintain competitive advantages. Despite the importance of collaboration, a focus on networking as an end goal can be less successful in terms of generating new knowledge compared to a focus on achieving commercial objectives (Fisher, et al., 2009). This suggests that networking may best be viewed as a means to an end rather than as an end in itself. This study examines the reported effects of innovation, focusing on concrete results such as increased ranges or improved qualities of products and processes and reduced costs. In the following section, the results of this study are presented and analyzed.

METHODOLOGY, RESULTS AND ANALYSIS

Data for this study were obtained from the Eurostat Community Innovation survey. This 2004 survey collected data about innovation activities that occurred during the 2002-2004 period. Of the 3,233 innovative Norwegian firms included in this study, 2,254 were considered small (10-49 employees), 753 were categorized as medium-sized (50-249 employees) and the remaining 215 were large (250 or more employees). This study examines the “highly important effects of innovation” as reported by the participants.

As shown in Table 1, product and service development was the innovation effect reported by the most small business owners to be highly important. Increased range of goods and services and increased quality of goods and services were reported by almost one-quarter of respondents. A smaller proportion of medium-sized businesses reported these two effects, with improved quality (21.9%) being reported 1% more often than increased range of goods and services (20.9%). In a trend that shows a decline in the likelihood of reporting this effect as the business size grows, only 16.7% of large businesses deemed increased range of goods and services a highly important effect, while 20.9% reported increased quality. These data show a difference of

7.8% between small and large businesses (24.5% vs. 16.7%) reporting increased range of goods and services as a highly important effect and a 3.5% difference (24.4% vs. 20.9%) for increased quality of goods and services.

EFFECT	10-49 EMPLOYEES	50-249 EMPLOYEES	250 OR MORE EMPLOYEES
Increased range of goods and services	24.5%	20.9%	16.7%
Improved quality in goods or services	24.4	21.9	20.9
Entered new markets or increased market share	17.0	15.4	11.6
Improved flexibility of production or service provision	14.0	12.5	13.0
Met regulation requirements	13.0	10.9	11.6
Increased capacity of production or service provision	12.8	15.3	12.6
Reduced labor costs per unit output	9.2	11.3	13.5
Reduced environmental impacts or improved health and safety	7.5	8.9	12.1
Reduced materials and energy per unit output	3.6	5.2	7.9

Entering new markets or increasing market share was also found to be a more commonly reported effect of innovation for small businesses (17.0%) than for large businesses (11.6%), and to a slightly lesser extent for medium-sized businesses (15.4%). It could be that SMEs benefitted more from innovation or perhaps the large businesses were already in many markets or had a large market share and therefore did not experience the increase to be highly important in relation to what they were already doing.

There were not large differences evident between companies of different sizes in terms of improved flexibility of production or service provision and increased capacity of production or service provision, although it should be noted that medium-sized enterprises were the most likely to report increased capacity. It could be that these medium-sized businesses took a significant step towards becoming large businesses. They were the least likely to see meeting regulation requirements as a highly important effect, but this difference was fairly small.

This trend of more small businesses and fewer large businesses reporting an effect reverses itself when examining effects related to reductions in various factors. Reduced materials and energy per unit output was reported by 7.9% of large businesses, but only 5.2% of medium-sized businesses and 3.5% of small businesses. This reduction may be related to the reduced environmental impacts or improved health and safety effects as well as reduced labor costs per unit, both of which were highest amongst large businesses. In fact, reduced labor costs were the third most commonly cited effect among large businesses. It is therefore apparent that SMEs and large businesses all benefit from innovation, but in different ways.

CONCLUSIONS

The findings of this study suggest that Norwegian small businesses are the most likely to benefit from innovation when looking at increasing the range of goods and services produced

and the quality of those goods and services. In addition, small businesses are also more likely to report that their entrance into new markets or increased market share as well as improved flexibility of production or service provision were highly important effects of innovation.

These findings echo the results of another study conducted in Europe. According to the study of European Framework Programmes for Research and Development (Fisher et al., 2009, p. 8, 10), “SMEs demonstrate more economically driven objectives (innovation, commercialization and market related) than large companies” although medium-sized companies seemed to reap the greatest benefits from innovation through participation in this program. Large businesses were apparently the least successful project participants in regard to product or process innovation. In this study of Norwegian firms, large businesses were the most likely to report reduced costs and environmental impacts were highly important effects, but less likely to report effects related to markets and new or improved products.

A significant limitation to this study was that it could not connect data from one time period to another. It would have been useful to compare previous costs and product and service ranges with those reported after innovation. Future research should examine this issue to determine if small businesses are the most effective at making use of innovation or whether their initial small size makes effects of innovation appear relatively larger.

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A DEMOGRAPHIC STUDY OF THE NETHERLANDS ATTITUDES TOWARD TAX EVASION

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ABSTRACT

A number of studies have examined the relationship between tax collection and various demographic variables. However, until recently most of those studies have involved a United States sample population. The Internal Revenue Service provides demographic data for researchers on a regular basis. The present study goes beyond those studies in several important ways. For one, it uses data on the Netherlands taken from the World Values database. Not much work has been done on the Netherlands tax or public finance system. Thus, the present study expands on the very limited research done on the Netherlands public finance.

The present study expands on existing literature in at least two other ways as well. For one, it examines how various demographics interact with attitudes toward tax evasion. Secondly, we examine several demographic variables that were not examined in prior studies. One of the questions in the World Values database asked whether it would be justifiable to cheat on taxes if it were possible to do so. Respondents were asked to choose a number from 1 to 10 to indicate the extent of their support for tax evasion. This study examines those responses, both overall and through the prism of more than 20 demographic variables. A trend analysis is also done to determine whether Netherlands attitudes regarding tax evasion have changed in recent years. A comparison is made with other ethical issues to determine the relative seriousness of tax evasion.

The study found that attitudes toward the justifiability of tax evasion often do vary by demographic variable. Tax evasion was found to be a less serious offense than wife beating, claiming government benefits to which you are not entitled and avoiding a fare on public transport and more serious than suicide, abortion, prostitution, euthanasia, divorce or homosexuality. The trend of opinion on the justifiability of tax evasion has been on a linear path since the first survey was conducted in 1981. Since then, tax evasion has been viewed as an increasingly serious offense over time.

Although the present study focuses on the Netherlands, the methodology used in the present study could serve as a template for research on other countries or regions.

INTRODUCTION

Most studies on taxation are written from a public finance perspective (Hyman, 1999; Kaplow, 2008; Marlow, 1995; Ricardo, 1817/1996; Rosen, 1999). They focus on issues such as

how best to raise tax funds, efficiency of collection, optimum tax rates and even optimum tax evasion (Musgrave & Peacock, 1958).

Some public finance scholars have included their own ideological beliefs in a subtle manner. Musgrave (1959, 1986) and his wife (Musgrave & Musgrave, 1976) incorporated their view that the government is justified in adopting any kind of tax system it wants into their work. Their justification for this belief is that taxpayers in a democratic society choose their own representatives; thus, it cannot be said that whatever public finance system they choose can be against the wishes or best interests of their constituency. Their underlying premise is that there is a social contract between the government and the people.

The social contract theory has been discussed in various forms over the centuries (Hobbes, 1651; Locke, 1689; Rousseau, 1762). The argument has been applied to public finance, although scholars have debated some of the specifics. Spooner (1870) denied the existence of any social contract and argued that even if there was a social contract at some point in history, that contract is not binding on future generations because no individual or group of individuals can sign a contract that binds those who are not a party to it.

Another view is that the public finance system a democratically elected government adopts can be justified on moral grounds within certain limits, but there are constitutional limits to what any such government can do in the name of the people. Buchanan (1967) and other members of the Public Choice School of Economics (Buchanan & Flowers, 1975; Cullis & Jones, 1998) subscribe to this view. Buchanan and Musgrave (2001) debated their two approaches in a series of published lectures.

Walter Block conducted two studies examining the public finance literature in an unsuccessful attempt to find any justification for taxation. Perhaps the reason for his failure to find justification is because public finance scholars begin their analyses with the underlying premise that taxation is justified. They simply do not address the issue because of their belief that such questions are outside the field of public finance. Perhaps they are correct. Such issues might be more appropriate for political philosophers to discuss (Nozick, 1974).

The present study focuses specifically on tax evasion, a subtopic within the field of public finance that is seldom discussed other than in passing. When it is discussed, the focus of the discussion is usually technical aspects of the topic. This study examines the attitudes of people in the Netherlands. The data used in this study was gathered by a group of social scientists who worked in conjunction with the *World Values* surveys, which has been gathering information about attitudes on a wide range of social science issues since the early 1980s.

This study breaks new ground in several ways. Most prior research into taxpayer attitudes on tax evasion has used a United States database, mostly because the U.S. Internal Revenue Service has published data on a regular basis and distributed it to scholars for analysis (Bloomquist, 2003a&b; Internal Revenue Service, 1978, 1983). It has only been in recent years that non-U.S. studies have been done on this subfield to any great extent. The present study reviews some of this international literature.

But it does more than that. It also examines some demographic variable that other international studies have not looked at and focuses on the Netherlands, a country where not much research has been done on taxpayer opinions regarding tax evasion.

THE PRESENT STUDY

The present study examines Netherlands attitudes on tax evasion. It examines more than 20 demographic variables. It is probably the most comprehensive study of tax evasion attitudes in the Netherlands available in the English language. The sample size is more than 1,000, covering a wide demographic in terms of gender, age, occupation, marital status, religion, education, income level, etc.

METHODOLOGY

Groups of social scientists all over the world have been conducting coordinated surveys of the world's population since the 1980s. Some surveys have solicited the opinions of more than 200,000 people in more than 80 countries. The surveys included hundreds of questions on a wide range of subjects. One question in the most recent surveys addressed attitudes toward tax evasion:

Please tell me for each of the following statements whether you think it can always be justified, never be justified, or something in between: Cheating on taxes if you have a chance.

The range of responses used a 10-point Likert Scale where 1 = never justifiable and 10 = always justifiable. The surveys collected data on a number of demographic variables, including level of education, gender and age. The present study uses the data gathered in the most recent survey on the Netherlands. The sample size was slightly more than 1,000.

More than 20 demographic variables are examined using t-tests and ANOVAs to determine whether any differences are significant at the 5 percent level. The ANOVA was used to analyze mean score differences between groups as a whole. The ANOVA scores are reported in the "b" tables. T-tests were sometimes made to compare the mean scores of two particular groups. Those scores, where made, are reported in the "a" tables.

Relative Seriousness of Tax Evasion

The *World Values* surveys gathered data on several ethical issues. It was thought that comparing the mean scores on those issues to the mean score for the tax evasion question would make it possible to rank the relative seriousness of tax evasion. Tables 24 shows the results.

Cheating on taxes ranked 5 out of 11 ethical issues. It was less serious than wife beating, claiming government benefits to which you are not entitled, accepting a bribe and avoiding a fare on public transit and more serious than suicide, abortion, prostitution, euthanasia, divorce and homosexuality. An ANOVA found the group difference to be significant at the 1 percent level ($p < 0.0001$). T-tests comparing the seriousness of tax evasion to the other ten acts found that the differences were all significant at the 1 percent level.

H24: Tax evasion is equally as serious as other acts.

H24: Rejected.

Rank	Seriousness of Tax Evasion	Mean	Std. Dev.	n
1	Wife beating	1.2	0.94	1036
2	Claiming government benefits to which you are not entitled.	1.5	1.36	1042
2	Someone accepting a bribe in the course of their duties.	1.5	1.35	1038
4	Avoiding a fare on public transport.	2.0	1.84	1044
5	Cheating on taxes if you have a chance.	2.3	2.16	1035
6	Suicide	3.8	2.96	992
7	Abortion	5.5	3.04	1008
8	Prostitution	5.6	3.12	1005
9	Euthanasia	6.3	2.95	1008
10	Divorce	6.4	2.82	1025
11	Homosexuality	7.2	3.31	1015
SIGNIFICANT DIFFERENCES IN MEAN SCORES				
		p value		
	Cheating on taxes if you have a chance v. Claiming government benefits to which you are not entitled	0.0001		
	Cheating on taxes if you have a chance v. Avoiding a fare on public transport.	0.0007		
	Cheating on taxes if you have a chance v. Someone accepting a bribe in the course of their duties.	0.0001		
	Cheating on taxes if you have a chance v. Homosexuality	0.0001		
	Cheating on taxes if you have a chance v. Prostitution	0.0001		
	Cheating on taxes if you have a chance v. Abortion	0.0001		
	Cheating on taxes if you have a chance v. Divorce	0.0001		
	Cheating on taxes if you have a chance v. Euthanasia	0.0001		
	Cheating on taxes if you have a chance v. Suicide	0.0001		
	Cheating on taxes if you have a chance v. Wife beating	0.0001		

Trend Analysis

The *World Values* surveys have been collecting data since 1981. The Netherlands participated in four of those surveys. Table 25 shows the data. The trend is clearly in the direction of more opposition to tax evasion over time. Each successive survey had a decreasing mean score. An ANOVA found the difference to be significant at the 1 percent level ($p <$

0.0001). T-tests of individual groups found that each difference was significant at the 1 percent level as well.

H25: People are just as averse to tax evasion now as they have been in the past.

H25: Rejected.

Rank	Trend	Mean	Std. Dev.	n
1	Wave 5 - 2006	2.3	2.16	1035
2	Wave 4 - 1999	2.7	2.22	1001
3	Wave 2 - 1990	3.0	2.38	1010
4	Wave 1 - 1981	3.1	2.45	1164
SIGNIFICANT DIFFERENCES IN MEAN SCORES				
				p value
Wave 1 - 1981 v. Wave 4 - 1999				0.0001
Wave 1 - 1981 v. Wave 5				0.0001
Wave 2 - 1990 v. Wave 4 - 1999				0.0035
Wave 2 - 1990 v. Wave 5				0.0001
Wave 4 - 1999 v. Wave 5				0.0001

CONCLUDING COMMENTS

This study found several interesting relationships between attitude toward tax evasion and more than 20 demographic variables. It is perhaps the most comprehensive demographic study of Netherlands attitudes toward tax evasion done to date. The methodology used in this study can also serve as a template for studies of other countries and regions. Some of the demographic variables included in this study have not been used in prior studies, which break new ground and may serve as the basis for further research into these variables.

MOW IN BULGARIA, HUNGARY, POLAND & THE USA

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ABSTRACT

Work is one of the most important activities. It plays a central and fundamental role in the life of individuals in most industrialized countries. Work has found to be of relatively high importance as compared to other areas in life. It's usually considered to be more important than leisure, religion and community. In several studies work has been ranked second after family (Harpaz I., Fu X., 2002). Work is above all an activity that an individual fits into the world, creates new relations, uses his or her talents, learns and grows, and develops his or her identity and a sense of belonging. When an individual does meaningful work they develop sense of identity, worth, and dignity. By achieving results they achieve themselves, grow, and actualizes their full potential. Work is a major activity of human beings. It corresponds to the motivation to demonstrate one's existence, and to leave traces of one's existence (Morin E.M., 2004). In this paper we examine the meaning of working in Bulgaria, Hungary, Poland, & the USA.

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