ABSTRACTS OF THE ARTICLES

Tax morality and progressive wage tax

András Simonovits

The paper analyses the impact of tax morality on socially optimal progressive income (wage) taxation. It is assumed that the flat transfers (cash-back) and public expenditures are financed from linear wage taxes. The reported wages are derived from individual utility maximization, when individuals obtain partial satisfaction from reporting wages (depending on their tax morality), and cannot be excluded from the use of public services. The government maximizes a utilitarian social welfare function, also taking into account the utility of public services. The major conjecture is illustrated by numerical examples: the optimal degree of redistribution and the size of the public services are increasing functions of individuals’ tax morality.

Knowledge transfer in high technology industries – the role of university researches in Hungary

Márton Horváth

The impact of knowledge transfer on innovation has been studied in several papers. However, the number studying the knowledge production mechanism in Hungary is still relatively low, especially those that deal with the effects of university and institutional researches. The purpose of this study is to examine the characteristics of knowledge transfer in industries by applying the widely used methods of knowledge production function and econometrics. The science and technology sector were undergoing gradual transformation between 1998 and 2006. The structure of researches within industries has changed, so that high technology industries can be clearly distinguished as a group. The impact of academic researches on high technology innovation is positive and significant, making the financing of university researches a possibly relevant instrument of economic policy.

A review of the demand models of telephone services – with special regard to estimating substitution between land and mobile services

Vanda Bölcskei

The device most often used to model demand is the demand curve. But there are several aspects of demand for telephone services that complicate the modelling of it, e. g. the split in demand between demand for access and demand for traffic, the advantage a call brings to both caller and receiver, and the networking effect of a network industry. The article reviews the literature on modelling demand for telephone services, with special heed to substitution between land and mobile services. The initial exclusive concern with demand for land services has been joined by a growing need to model the demand
for mobile services as well, and one essential aspect recently, from the commercial and regulatory points of view, has been to gauge the connection between the demand for land and for mobile calls.

“Navigare necesse est.” The connections between GDP, ecological footprint, and subjective welfare

Tamás Kocsis

The study examines countries’ ecological footprint and welfare. Rearranging and developing the classic $I = PAT$ equation, the author has devised two maps to assist strategic decision-making in a world of finite, limited resources. The data on the maps – GDP, ecological footprint, and subjective welfare indices – are all widely available all over the world. The relation between economic activity and subjective welfare is presented and twelve strategies built upon them, before discussing twelve further strategies based on scarce natural resources. Using a model that considers economic activity, environmental constraints and human happiness concurrently, it becomes obvious that dematerialization of economic activity and human welfare are a necessary and desirable objective.