



Leibniz-Institut für
Wirtschaftsforschung Halle

IWH Research Seminar in Economics

Montag, 27. Juni 2016, 14:15 – 15:45 Uhr, Konferenzsaal im Erdgeschoss



The Effect of Regulatory Harmonization on Cross-border Labor Migration: Evidence from the Accounting Profession

Professor Christian Leuz, The University of Chicago Booth School of Business

(gemeinsam mit Matthew J. Bloomfield, University of Chicago, Ulf Brüggemann, Humboldt-Universität zu Berlin und Hans Bonde Christensen, University of Chicago)

The paper examines whether international regulatory harmonization increases cross-border labor migration. To study this question, we analyze European Union (EU) initiatives that harmonized accounting and auditing standards. Regulatory harmonization should reduce economic mobility barriers, essentially making it easier for accounting professionals to move across countries. Our research design compares the cross-border migration of accounting professionals relative to tightly-matched other professionals before and after regulatory harmonization. We find that international labor migration in the accounting profession increases significantly relative to other professions. We provide evidence that this effect is due to harmonization, rather than increases in the demand for accounting services during the implementation of the rule changes. ([read more](#))

Wissenschaftlicher Ansprechpartner am IWH:

Felix Pohle, M.Sc.

Tel +49 345 7753 865, Felix.Pohle@iwh-halle.de

Leibniz-Institut für Wirtschaftsforschung Halle (IWH)

Kleine Märkerstraße 8, D-06108 Halle (Saale)

Tel +49 345 7753 60, Fax +49 345 7753 820



www.iwh-halle.de

