

Glenn P. Jenkins

Academic Background

PhD Economics, University of Chicago, 1970-1972

MA Economics, University of Chicago, 1969-1970

MA Economics, University of Western Ontario, 1967-1969

B. Comm. Economics, Carleton University., 1964-1967

Work Experience

Professor (Continuing Adjunct), Department of Economics, Queen's University
September 2000 to present.

Director, Program on Investment Appraisal and Risk Analysis, John Deutsch International
Executive Programs, Queen's University, Canada, 2000 to present.

President, Cambridge Resources International, Cambridge MA, USA 1997 to present.

Institute Fellow Emeritus, Harvard Institute for International Development and Kennedy
School of Government, Harvard University 2000 to present.

Professor, Faculty of Economics and Administrative Sciences, Cyprus International
University 2021 to present. Head of Center of Applied Research in Business Economics
and Technology.

Lecturer, Comparative Tax Policy and Administration, Program, Kennedy School of
Government, Harvard University, 2008 to Present.

Professor, Department of Economics, Eastern Mediterranean University
September 2001 to 2020

Institute Fellow, Harvard Institute for International Development, 1980 to 2000

Program Director, Program on Investment Appraisal and Management, Harvard
University, 1985 to 2000

Director, International Tax Program, Harvard Law School 1989 to 1998

Assistant Deputy Minister, Tax Policy and Legislation, Department of Finance, Government of Canada 1981-1984

Institute Associate, Harvard Institute for International Development 1976 to 1980

Lecturer on Economics, Harvard University, 1976 to 2000

Assistant Professor of Economics, Harvard University, 1972 to 1976

Lecturer, Graduate Business School, University of Chicago, 1971 to 1972

President, Society for Benefit Cost Analysis, 2011 to 2012.

Vice-President, Society for Benefit Cost Analysis, 2010 to 2011.

Associate Faculty Member: Cyprus International Institute of Management, 1990 to 2006

Development Planning Advisor, U.N.D.P. - H.I.I.D., Government of Malaysia, October 1977 to October 1979

Special Advisor on Investment Appraisal, Departments of Industry Trade and Commerce, Government of Canada, January 1975 to January 1976.

Professional Memberships

Society for Benefit-Cost Analysis

American Economic Society

Canadian Economics Association

National Tax Association.

International Institute for Public Finance.

Society of Risk Analysis

Ranking in Economics Research

According to the ranking in Research Publications in Economics, I have been consistently ranked during this past 10 years in the top 1% of the economists in the world. Over the entire historical record of RePEc for Canada (about 15 years) my research has been downloaded by readers more than for any other economist in Canada.

Research Activity

Publications

Refereed Publications: (112 to date)

Seasonal Hydropower Storage Dams: Are They Cost-Effective in Providing Reliability for Solar PV? (with Ashitey, J.N.A.; Radmehr, Miklyaev, M.) *Sustainability*, **2025**

Evaluation of the economic welfare gains from reducing trade administration costs in Mercosur (with Mehmet N.) *Journal of Applied Economics*, **2024**

How Do Household Coping Strategies Evolve with Increased Food Insecurity? An Examination of Nigeria's Food Price Shock of 2015–2018 (with Quinton, J., and Olasehinde-Williams, G.) *Food and Energy Security*, **2024**

Feed-In Tariffs: A Retrospective Stakeholder Analysis, (with Hashemi, M., and Milne, F) *Journal of Benefit Cost Analysis*, **2024**

Digital Transformation of Tax Administration and Compliance: A Systematic Literature Review on E-Invoicing and Prefilled Returns, (with Hesami, S., and Jenkins, H.) *Digital Government: Research and Practice*, **2024**

Rooftop Solar with Net Metering: An integrated investment appraisal. (with Hashemi, M. and Milne, F) *Renewable and Sustainable Energy Reviews*, Volume 188, **2023**

Estimation of the Economic Opportunity Cost of Labour: An Operational Guide for Ghana. (with G.P.; Sogah, R.; Othman, A.; Miklyaev, M.; Coşkuner, Ç.) *Sustainability* **2023**, 15

Excise tax incidence: the inequity of taxing obesity and beauty, (with Osaid Alshamleh & Tufan Ekici) *Applied Economics*, **2023**.

A Test of Hirschman's Hiding Hand Principle in World Bank-Financed Hydropower Projects (with Godwin Olasehinde-Williams) *Journal of Benefit Cost Analysis*, **2023**, 17.

Financial, Economic, and Environmental Analyses of Upgrading Reverse Osmosis Plant Fed with Treated Wastewater. (with Nazari Chamaki, F.; Hashemipour, M.) , *Energies* **2023** 16, 3292.

Estimation of Economic Welfare Gains from Trade Facilitation in the Andean Community. (with Nazif, M.) *Sustainability* **2023**, 15.

Traceability, Value, and Trust in the Coffee Market: A Natural Experiment in Ethiopia. (with Mbakop, L.; Leung, L.; Sertoglu, K.) *Agriculture* **2023**, 13, 368.

Wastewater Reuse to Mitigate the Risk of Water Shortages: An Integrated Investment Appraisal. (with Nazari Chamaki, F.; Jenkins, H.; Hashemipour, M.) *Water* **2022**, 14, 3859.

Private benefits, fiscal costs, and economic resource costs of the private defined contribution pension systems in Turkey, (with Godwin Olasehinde-Williams and Roya Amel) *Turkish Studies*, **2022**

Can privatization of distribution substations improve electricity reliability for firms? An application to Nepal (with Majid Hashemi), *Utilities Policy*.**2022**

Is there a net economic loss from employing reference class forecasting in the appraisal of hydropower projects? (with Olasehinde-Williams, G., and Baurzhan, S.), *Renewable, Sustainable Energy Reviews*, **2022**

A stakeholder analysis of investments in wind power electricity generation in Ontario (with Pejman Bahramian and Frank Milne), *Energy Economics*, September **2021**.

Progressive Taxation versus Progressive Targeted Transfers in the Design of a Sustainable Value Added Tax System. (with Abshari, Z.; Jenkins, G.P.; Kuo, C.-Y.; Shahee, M) *Sustainability* **2021**

FDI, tourism, and accelerating the rate of economic growth in Spain, (with Amin Sokhanvar), *The Journal of International Trade & Economic Development*, October **2021**.

Estimation of the potential economic welfare gains to SACU from trade facilitation (with Shahrzad Safaeimanesh), *South African Journal for Economics and Management Science*. August **2021**.

The Economic Performance of Hydropower Dams Supported by the World Bank Group, 1975–2015 (with Baurzhan S, and Olasehinde-Williams, G.O) *Energies* **2021**.

Impact of Foreign Direct Investment and International tourism on Long-run Economic Growth of Estonia" (with Amin Sokhanvar), *Journal of Economic Studies* (**2021**)

Income Inequality and the Cost of Recessions (with Mostafa Shahee) *Acta Oeconomica*, **2021**.

The Displacement Impacts of Wind Power Electricity Generation: Costly Lessons from Ontario (with Pejman Bahramian and Frank Milne), *Energy Policy* February **2021**

Trade Facilitation and Its Impacts on the Economic Welfare and Sustainable Development of the ECOWAS region (with Shahrzad Safaeimanesh), *Sustainability*, **2021**,

Sustainability of Agricultural Crop Policies in Rwanda: An Integrated Cost-Benefit Analysis, (with Mikhail Miklyaev, and David Shohowale) *Sustainability*, **2021**, *13*, 48

Averting Expenditures and Willingness to Pay for Electricity Supply Reliability (with Naghmeh Niroomand) *Journal of Benefit Cost Analysis*, December 2020.

Estimation of the Rate of Return to Capital in the East African Community (EAC) Countries, (with Abdallah Othman) *Applied Economics*, January 2020

Estimation of Households' and Businesses' Willingness to Pay for Improved Reliability of Electricity Supply (with Naghmeh Niroomand) *Energy for Sustainable Development*, 55. 2020 pp 201-209.

Family Decision Making for Educational Expenditure: New Evidence from Survey Data for Nigeria (with Hope Anyabolu and Pejman Bahramian) *Applied Economics*, November (2019)

The Value of Online Banking to Small and Medium Enterprises: Evidence from Firms Operating in the UAE Free Trade Zones (with Parvaneh Shahnoori) *Applied Economics* (2019)

Valuation of the Quality Attributes of Online Banking Services by Small and Medium Enterprises Engaged in International Trade (with Parvaneh Shahnoori) *South African Journal of Economics Vol 87:1* (2019)

Evaluating the cost to industry of electricity outages, (with Majid Hashemi, Roop Jyoti and Aygul Ozbaflı), *Energy Sources, Part B: Economics, Planning and Policy* (2018)

A comparison of stated preference methods for the valuation of improvement in road safety (with Naghmeh Niroomand) *Economic Analysis and Policy* 59 (2018) pp 138-149

The Pension Traps of North Cyprus, (with Hasan Ulas Altiok) *Turkish Studies*, (2018)

Social Impact Bonds: Implementation, Evaluation, and Monitoring, (with Foroogh Nazari Chamaki, and Majid Hashemi, *International Journal of Public Administration* (2018)

An Economic Analysis for the Design of IPP Contracts for Grid-Connected Renewable Energy Projects (Sener Salci) *Renewable and Sustainable Energy Reviews, Volume 81, Part 2. January 2018*,

Taxing mobile capital in free trade zones to the detriment of workers (with Chun-Yan Kuo) *Asia-Pacific Journal of Accounting and Economics* (October 2017)

Estimating the Value of Life and Injury for Pedestrians Using a Stated Preference Framework (with Naghmeh Niroomand) *Journal of Safety Research* 62 (2017)

On-Grid Solar PV versus Diesel Electricity Generation in Sub-Saharan Africa: Economics and GHG Emissions (with Saule Baurzhan) *Sustainability* (March 2017)

Determination Of Socially Equitable Guarantees For PPPs: A Toll-Road Case from Turkey (with İlker Ersegün Kayhan) *Turkish Studies* (September 2016)

Managing the Cost Overrun Risks of Hydroelectric Dams: An Application of Reference Class Forecasting Techniques (with Omotola Awojobi) *Renewable & Sustainable Energy Reviews* 63 (2016)

“Estimating the willingness to pay for reliable electricity supply: a choice experiment study.” (with Aygul Ozbaflı), *Energy Economics*, 56(2016)

An Economic Appraisal of Solar Versus Combined Cycle Electricity Generation for African Countries That Are Capital Constrained (with Saule Baurzhan), *Energy and Environment*, 2016, Vol 27(2)

An Economic Analysis of Policies for Promoting Economically Efficient Water Heater Systems Operating Under Seasonal Climatic Conditions, (with Arif Yurtsev), *Energy and Environment*, 2016,

“Estimating the value of life, injury, and travel time saved using a stated preference framework.” (with Naghmeh Niroomand), *Journal of Accident Prevention and Analysis*, 91(2016)

“Off-grid Solar PV: Is it an affordable or an appropriate solution for rural electrification in sub-Saharan African countries?” (with Saule Baurzhan), *Renewable & Sustainable Energy Reviews* , 60 (2016)

“Contract farming risks: a quantitative assessment.” (with Arkins Kabungo), *South African Journal of Economics and Management Sciences* 19, (2016)

“Cost-Effectiveness Analysis of Alternative Water Heater Systems Operating with Unreliable Water Supplies.” (with Arif Yurtsev), *Renewable and Sustainable Energy Reviews* 54, (2016)

“Informality in a micro economy: Measurement, composition and consequences” (with M. Besim and T. Ekici) *International Labor Review*, Vol. 154 (2015) No 3

“The Willingness to Pay by Households for Improved Reliability of Electricity Service in North Cyprus.” (with Aygul Ozbaflı), *Energy Policy* 87, (2015)

“Consumer Preferences for Improvements in Mobile Telecommunication Services.” (with Orhan Dagli), *Telematics and Informatics* (2015), 33(1):

“Were the Hydro Dams Financed by the World Bank from 1976 to 2005 Worthwhile?” (with Omotola Awojobi), *Energy Policy* (2015),

“Measuring the Foreign Exchange Premium and the Premium for Non-Tradable Outlays for twenty Countries in Africa” (with Chun-Yan Kuo and Sener Salci), *South African Journal of Economics* Vol 88.2 June 2015.

“Innovation, Fiscal Prudence and Social Equity in the Social Security Reforms of Northern Cyprus” (with Hasan U. Altiok), *İktisat İşletme ve Finans*, Vol: 30, Issue: 349, April 2015,

“Musings on the Social Discount Rate” (with Arnold. C. Harberger), *Journal of Benefit-Cost Analysis*, March 2015, 6(01):

“Cost-Effective Infrastructure Choices in Education: Location, Build or Repair” (with Armin Zeinali), *South African Journal of Economics and Management Sciences*, Vol: 18, No: 1, March 2015,

“Economic Repercussion of Opening the Border to Labour Movements between North and South Cyprus” (with Nuru Giritli and Sevin Ugural), *Economic Research-Ekonomska Istraživanja*, Vol. 27, No. 1, 2014

“An Economic Evaluation of Peru’s Liquefied Natural Gas Export Policy” (with Leonard Leung), *Energy Policy*, Vol: 74, 2014,

“Social security generosity, budgetary deficits and reforms in North Cyprus” (with Hasan Altiok) *Journal of Economic Policy Reform*, Vol: 10 1080/17487870, 2013

“The Fiscal Burden of the Legacy of the Civil Service Pension Systems in Northern Cyprus”, (with Hasan Altiok), *Journal of Pension Economics and Finance*, Volume 12: 01, 2013,

“Risk Sharing In Hydropower Development: Case Study of Chukha Hydel Project In Bhutan”, (with DNS Dhakal), *Water Policy*, Vol. 15:S1 2013, pp 109-125

“The Self-imposed embargo: customs-related transaction costs of North Cyprus” (with Bahro A. Berhan) *Applied Economics*, Vol. 44, 2012.

“The Economics of Regulation and Taxation Policies for Casino Tourism” (with Hasret Benar) *Tourism Economics*, Vol 14, No 3, September 2008.

“The Economics of Casino Taxation” (with Hasret Benar) *Applied Economics*, Vol 40, February 2008.

“Evaluation of the Relative Impact of Fiscal Incentives and Trade Policies on the Return to Manufacturing in Taiwan 1955-1995,” (with Chun-Yan Kuo) *Asian Economic Journal*, Vol. 21, No. 1, March 2007.

“Fiscal Adjustment for Sustainable Growth in Belize”, (with Chun-Yan Kuo) *Economic and Sector Study Series RE2-06-020*, Inter-American Development Bank, Washington DC, September 2006.

“Evaluation of the Benefits of Transnational Transportation Projects” (with CY Kuo) *Journal of Applied Economics*, Vol. IX, No.1 May 2006.

“The Economic Cost of “Clever” Tax Administration Ideas” (with Bahro Berhan), *Review of Social and Business Studies*, Vol 5/6, Fall 2004-2005

“The High Cost of Controlling GST and VAT Evasion” (with Bahro A. Berhan) *Canadian Tax Journal*, Vol. 53, No 3 October 2005

“Tax Compliance: When do Employees behave like the Self-Employed?” (with Mustafa Besim) *Applied Economics*, June, 2005

“An Operational Guide to the Estimation of the Economic Opportunity Cost of Labor in South Africa” (with Hasan Bicak, CY Kuo and Benjamin Mphahele) *The South African Journal of Economics* Vol. 72:4 December 2004.

“The Economic Opportunity Cost of Capital in South Africa” (with CY Kuo and M. Benjamin Mphahele), *The South African Journal of Economics* Vol 71:3 September 2003.

“Puerto Rican Migration: An Assessment of Quantitative Studies” (with Ricardo Godoy and Karishma Patel) *CENTRO Journal* vol.15, no 2, 2003

“The Economic Cost of Foreign Exchange for South Africa” (with Arnold C. Harberger, Chun-Yan Kuo M. Benjamin Mphahlele). *The South African Journal of Economics*, Vol. 71:2 June 2003

“Water Flow Risks and Stakeholder Impacts on the Choice of a Dam Site” *Australian Journal of Agricultural and Resource Economics*, June 2002.

“Arnold Harberger’s Contributions to Public Policy”, *Proceedings of the 2001 Annual Conference on Taxation*, National Tax Association, 2002

“Diagnostic and Proposals for the Reform of the Personal Income Tax System in North Cyprus” *Review of Social and Business Studies*, Fall 2001.

“A VAT Revenue Simulation Model for Tax Reform in Developing Countries,” *World Development*, April, 2000.

“Costs and Pricing Policies Related to Transporting Water by Tanker from Turkey to North Cyprus,” (with H.A. Bicak), *Access to Water in the Eastern Mediterranean*, D. Brooks and O. Mehmet eds, IDRC Books, Ottawa, 1999.

“Evaluation of Stakeholder Impacts in Cost-Benefit Analysis,” *Impact Assessment and Project Appraisal*,” vol 17, number 2, June 1999.

“Value Added Tax Policy and Implementation in Singapore,” with Rup Khadka, *International VAT Monitor*, vol. 9 (no. 2), pp. 35-47, IBFD Publications, Amsterdam, The Netherlands, March/April 1998.

“Project Analysis and the World Bank,” *American Economic Review*, May 1997, 87(2), pp. 38-42.

“Linking East and West Bangladesh: The Jamuna Bridge Project” (with Gangadhar P. Shukla), *Canadian Journal of Program Evaluation*, University of Calgary Press, Canada, *Special Issue for 1997* (vol. 12), pp. 121-145.

"Puerto Rico and Section 936: A Costly Dependence" (with J. Tomas Hexner), in *Tax Notes International*, Arlington, Virginia, January 16, 1995.

"The Appraisal of Investment Projects: A Teaching Approach," *Journal of International Development*, Vol. 6, No. 1, John Wiley & Sons, Ltd., 1994.

"Modernization of Tax Administrations: Revenue Boards as an Instrument for Change," *Bulletin for International Fiscal Documentation*, Vol. 48, No. 2, IBFD Publications BV, Amsterdam, The Netherlands, February 1994.

Enhancing Voluntary Compliance by Reducing Compliance Costs: A Taxpayer Service Approach (with Edwin Forlemu), *Tax Administration Review* (No.12), Inter-American Center of Tax Administrators (CIAT) Executive Secretariat, Panama, with the Institute of Fiscal Studies of Spain (IEF), April 1993.

"Implications of Economic Transition and Demographics for Financing Pensions in the Former Socialist Economies," *Public Finance*, The Hague/Koenigstein, 1993.

"Administration Reform for Fiscal Systems in Transition Economies: The Case of Viet Nam," (with Seth E. Terkper) in *Tax Notes International*, Arlington, Virginia, March 29, 1993.

"Viet Nam's Tax Reforms: Policies in Transition Economies," (with Seth E. Terkper) in *Tax Notes International*, Arlington, Virginia, February 22, 1993.

"Privatization and Pension Reform in Transition Economies," *Public Finance*, The Hague/Koenigstein, 1992.

"Economic Reform and Institutional Innovation," in *Bulletin for International Fiscal Documentation*, Vol. 46, No. 12, IBFD Publications BV, Amsterdam, The Netherlands, December 1992.

"Market-Based Incentive Instruments for Pollution Control," (with Ranjit Lamech) in *Bulletin for International Fiscal Documentation*, Vol. 46, No. 11, IBFD Publications BV, Amsterdam, The Netherlands, November 1992.

"Fiscal Policies to Control Pollution: International Experience," (with Ranjit Lamech) in *Bulletin for International Fiscal Documentation*, Vol. 46, No. 10, IBFD Publications BV, Amsterdam, The Netherlands, October 1992.

"Tax Shelter Finance: How Efficient Is It?", in *Canadian Tax Journal*, Vol. 38, No. 2, March 1990.

"Public Utility Finance and Pricing: A Reply," in *Canadian Journal of Economics*, XX, No. 1, February 1987.

"Financing Universal Access in the Telephone Network" (with M. Gillis and J. Leitzel), *National Tax Journal*, Vol. 39, No. 1, March 1986.

"The Impact of Inflation on Corporate Taxes and the Cash Flows of Business", *Canadian Tax Journal*, Vol. 33, No. 4, July-August 1985.

"Public Utility Finance and Economic Waste", *Canadian Journal of Economics*, XVIII, No. 3, August 1985.

"On Measuring the Social Opportunity Cost of Foreign Exchange" (with C.Y. Kuo), *Canadian Journal of Economics*, XVIII, No. 2, May 1985.

"Industrial Dislocation and the Private Cost of Labour Adjustment" (with G. Glenday), in *Economic Inquiry - Contemporary Policy Issues*, January 1984.

"Evaluation of Performance of Industrial Public Enterprises: Criteria and Policies" (with M.H. Lahouel), *Industry and Development*, No. 7, April 1983.

"The Taxation of Foreign Investment Income in Canada, the United States, and Mexico" (with D. Misir and G. Glenday), *Law and Contemporary Problems*, Vol. 44, No. 3, Summer 1981.

"On Measuring the Social Opportunity Cost of Permanent and Temporary Employment: A Reply" (with C.Y. Kuo), *Canadian Journal of Economics*, Vol. XIV, No. 4, November 1981.

"The Public-Sector Discount Rate for Canada: Some Further Observations", *Canadian Public Policy*, Vol. VII, No. 3, Summer 1981.

"Discount Rates for the Economic Appraisal of Public Sector Expenditures", *Canadian Public Policy*, Vol. VI, No. 3, Summer 1980.

"Taxes and Tariffs and the Evaluation of the Benefit from Foreign Investment", *Canadian Journal of Economics*, Vol. XII, No. 3, August 1979.

"Estimating the Private and Social Opportunity Costs of Displaced Workers" (with Claude Montmarquette), *The Review of Economics and Statistics*, Vol. LXI, No. 2, August 1979.

"An Operational Approach to the Performance Evaluation of Public Sector Enterprises", *Annals of Public and Cooperative Economy*, Vol. 50, No. 2, April-June 1979.

"On Measuring the Social Opportunity Cost of Permanent and Temporary Employment" (with C.Y. Kuo), *The Canadian Journal of Economics*, Vol. XI, No. 2, May 1978.

"Taxation of Income of Multinational Corporations: The Case of the U.S. Petroleum Industry" (with Brian Wright), *Review of Economics and Statistics*, February 1975.

"Rates of Return and Taxation for Private Capital in Canada", *Ontario Economic Review*, November/December 1972.

Books (14 to date)

Cost Benefit Analysis for Investment Decisions, (with CY Kuo and A C Harberger) 1st ed., Kindle Direct Publishing, 2019.

Discount Rates for The Evaluation of Public Private Partnerships, edited by David F. Burgess and Glenn P. Jenkins, McGill-Queen's University Press, 2010, ISBN: 978-1-5339-163-0 (pbk.), ISBN: 978-1-55339-164-7

Canadian Cost-Benefit Analysis Guide: Regulatory Proposals (with CY Kuo) Canada, Treasury Board of Canada Secretariat, Ottawa, ISBN 978-0-662-053-1, 2007.

Taxation and Development in Taiwan", (with CY Kuo and KN Sun), Harvard Studies in International Development, Harvard University Press, Cambridge MA, 2003.

Cost-Benefit Analysis (edited with Arnold C. Harberger), The International Library of Critical Writings in Economics, Edward Elgar Publishers, Cheltenham, UK, Northampton, MA 2002

"Reengineering Tax Systems in Low Income Countries: An Application to Nepal", (with Rup Khadka) Kluwer Law Publishers, The Hague, The Netherlands, (distributed in USA and Canada from Cambridge, MA), 2002

Project Development and Evaluation Manual, Republic of The Philippines, (with John C. Evans) National Economic and Development Authority (1999)

“Puerto Rican Statehood: A Precondition to Sound Economic Growth” (with J.Tomas Hexner, Helen F. Ladd and K. Russell LaMotte), International Institute for Advanced Studies, February 1993 (2nd Edition).

Information Technology and Innovation in Tax Administration, Kluwer Law International, The Hague, The Netherlands, (distributed in USA and Canada from Cambridge, MA), 1996.

Green Taxes and Incentive Policies: An International Perspective (with Ranjit Lamech), co-publication of the International Center for Economic Growth (ICEG) and the Harvard Institute for International Development, ICS Press, San Francisco, California, 1994.

Building Private Pension Systems (with Yves Guerard), co-publication of the International Center for Economic Growth (ICEG) and the Harvard Institute for International Development, ICS Press, San Francisco, California, 1993.

“Trade, Exchange Rate, and Agricultural Pricing Policies in Malaysia” (with Andrew Kwok-Kong Lai). World Bank, Comparative Studies Series, June 1989.

“Blue Gold: Hydro-Electric Rent in Canada” (with R. Zuker). Ottawa: Economic Council of Canada, Special Study Series, 1984. Exerpts reprinted in *The Economics of Industrial Water Use*, ed. Steven Renzetti, Edward Elgar Publishing, UK (2000).

“Inflation: It’s Financial Impact on Business in Canada, Ottawa: Economic Council of Canada”, Special Study Series, 1979.

Chapters in Books (30 to date).

“Information, Corruption, and Measures for the Promotion of Manufactured Exports” (with Chun-Yan Kuo) chapter 7 in *The Economics of Transparency in Politics*, edited by Albert Breton, Gianluigi Galeotti, Pierre Salmon, and Ronald Wintrobe, Ashgate Publishing Limited, Aldershot, Hampshire England, 2007

“Tax Reform,” with Robert Conrad, Graham Glenday, and Roy B. Kelly, pp. 147-174. In *Assisting Development in A Changing World: The Harvard Institute for International Development, 1980-1995*, edited by Dwight H. Perkins, Richard Pagett, Michael Roemer, Donald R. Snodgrass, and Joseph J. Stern. Cambridge, MA: Harvard Institute for International Development, 1997.

"Puerto Rican Statehood: A Precondition to Sound Economic Growth", Glosa Plebiscitaria, edited by Idsa E. Alegria Ortega, Centro de Investigaciones Sociales Universidad de Puerto Rico, Facultad de Ciencias Sociales, 1991.

"Malaysia" (with Andrew Kwok-Kong Lai), chapter 3 in *The Political Economy of Agricultural Pricing Policy*, Vol. 2, Asia, edited by Anne O. Krueger, Maurice Schiff, Alberto Valdes, The Johns Hopkins University Press, 1991.

"Tax Reform: Lessons Learned", Chapter 11 in *Reforming Economic Systems in Developing Countries*, edited by Dwight H. Perkins and Michael Roemer, Cambridge, Massachusetts, Harvard University Press, 1991.

"Tax Shelter Finance: How Efficient is It?", in *Policy Options for the Treatment of Tax Losses in Canada*, Richard DeBoo Publishers, Toronto, 1991.

"The External Financing of Indonesia's Imports" (with Henry B.F. Lim), OECD Development Center, Paris, 1991.

"Tax Policy Issues in Emerging Market Economies", in *Policy Forum on Economic Development in the Soviet Union and Eastern Europe: Implications for Canada*, edited by Douglas Purvis, Policy Forum Series: The John Deutsch Institute for the Study of Economic Policy, Queens University: Kingston, Ontario, Canada, 1990.

"Options for Dealing with Declining Industries", in *Proceedings, National Economics Conference*, March 22, 1985, Department of Finance, Ottawa, Canada.

"Trade, Protectionism and Industrial Adjustment: The Consumer Electronics Industry in North America," in *Trade, Protectionism and Industrial Adjustment*. North-South Institute and Institute for South-East Asian Studies, September 1989.

"Tax Changes Before Tax Policies: Sri Lanka, 1977-88," in *Tax Reform in Developing Countries*, edited by Malcolm Gillis, Duke University Press, 1989.

"Costs and Consequences of the New Protectionism. The Case of Canada's Clothing Sector," in *Modern Developments in Public Finance: Essays in Honor of Arnold Harberger*, edited by Michael J. Boskin (New York: Basil Blackwell Inc., 1987).

"The Evolution of Sales Tax Reform in Canada," in *Policy Forum on the Business Turnover Tax*, edited by Robin Boadway and Jack Mintz, Policy Forum Series: The John Deutsch Institute for the Study of Economic Policy, Queen's University: Kingston, Ontario, Canada, August 1986.

"Social Goals and Basic Needs: Telephone Access", in *Telecommunications and Equity: Policy Research Issues*, ed. J. Miller, North-Holland, Amsterdam, The Netherlands, 1986.

"Public Enterprise Finance in Developing Countries: Toward a Synthesis" (with M. Gillis and D. Lessard), in *Public Enterprises in Less Developed Countries*, edited by Leroy P. Jones, Cambridge University Press, Cambridge, Mass., 1982.

"Tax Incentives, Revenue Transfers and the Taxation of Income from Foreign Investment" (with A. Deutsch), in Tax Policy Options in the 1980s, edited by J. Whalley and W. Thirsk, Canadian Tax Foundation, Canadian Tax Paper Series, Toronto, 1981.

"Forestry Projects with Foreign Participation: An Overview of Policy Guidelines and Appraisal" (with M. Gillis), United Nations: Food and Agriculture Organizations 1981. Prepared in conjunction with FAO/SIDA Seminar on Planning Forestry Development, Santiago, Chile.

"Investment Policy: Issues and Analysis" (with M. Gillis, R. Beals, and U. Peterson), Ch. 8 in M. Gillis and R. Beals, Tax and Investment Policies for Hard Minerals: Public and Multinational Enterprises in Indonesia, Ballinger Publishing Company, Cambridge, Mass., 1980.

"General Structure of Indonesian Mining Taxation" (with M. Gillis and R. Beals), Ch. 2 in M. Gillis and R. Beals, Tax and Investment Policies for Hard Minerals: Public and Multinational Enterprises in Indonesia, Ballinger Publishing Company, Cambridge, Massachusetts, 1980.

"Principles of Performance Evaluation for Public Sector Enterprises", Development Forum, Malaysian Center for Development Studies, June 1979.

"Adaptation of System Expansion to Marginal Cost Based Rates Using a Load Simulation Model" (with John C. Evans), Canadian Electrical Association on Marginal Cost and Pricing of Electrical Energy, Montreal, Canada, May 1978, pp. 276-292.

"Performance Evaluation and Public Sector Enterprises: Cases from Latin America and Asia" (with M. Gillis), in Public Enterprise Investment, Prices, Costs, and Returns, P.K. Basu and A. Nove, editors, Kuala Lumpur, Asia and Pacific Development Administration Center, 1978.

"Alternatives for Mineral Tax Reform" (with M. Gillis, L. Wells, and B. Wright), in M. Gillis et al., Taxation and Mining, Ballinger Publishing Company, Cambridge, Massachusetts, 1978.

"The Macroeconomic Impact of the Mineral Exporting Sector on a Developing Economy" (with M. Gillis), in M. Gillis et al., Taxation and Mining, Ballinger Publishing Company, Cambridge, Massachusetts, 1978.

"An Evaluation of Alternative Tax Systems Applicable to the Mineral Industries", in Mineral Leasing as an Instrument of Public Policy, Crommeline, M. and Thompson, A.R., editors, University of British Columbia Press, Vancouver, 1977. It has been reprinted as, "How to Tax Mineral Extraction," pp.279-285 in Taxation in Developing Countries, editors Bird, R. and Oldman, O., Baltimore and London: The Johns Hopkins Press Ltd., 1990.

"United States Taxation and the Incentive to Develop Foreign Primary Energy Sources", in *Studies in Energy Tax Policies*, Gerard Brannon, editor, Ballinger Publishing Co., Cambridge, Mass., 1975.

"International Taxation and the U.S. Multinational Petroleum Companies", statement in hearings before the committee on Ways and Means, U.S. House of Representatives, *The Energy Crisis and Proposed Solutions*, Washington, D.C., March 6, 1975.

"Measurement of the Gains and Losses from Foreign Investment", in *Policy Formation in an Open Economy*, edited by Robert A. Mundell and E. van Snellenburg, University of Waterloo, 1974, pp. 393-413.

"Tax Preferences and the Foreign Operations of the United States Petroleum Industry", statement in Report of Hearings to Committee on Foreign Relations, Subcommittee on Multinational Corporations, United States Senate, January 30, 1974.

"Measurement of Rates of Return and Taxation from Private Capital in Canada", in *Benefit-Costs Analysis*, W.A. Niskanen et al., editors, Aldine, 1972.

Working Papers and Non-Refereed Publications (179 to date)

"A Cost-Benefit Analysis Methodology for Administrative Prefilling of Value-Added Tax Returns: An Application for Chile" (with Siamand Hesami, Osaid Alshamleh, Anastasiya Yarygina, and Carola Pessino), Technical Note: No IDB-TN-2765 Institutions for Development Sector, Fiscal Management Division. InterAmerican Development Bank, August 2023

"Rooftop Solar with Net Metering: An Integrated Investment Appraisal" (with Majid Hashemi and Frank Milne) Development Discussion Paper 2023–01 Queen's University.

"Financial, Economic and Environmental Analysis of Upgrading Reverse Osmosis Plant Fed with Treated Wastewater" (with Foroogh Nazari Chamaki and Majid Hashemipour) Development Discussion Paper 2023–02 Queen's University.

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Presentations

Conferences

Society for Benefit-Cost Analysis Annual Meetings, Washington DC, Annually from 2009 to 2024

Invited Seminar Presentations

About 20 over the past 5 years

Supervision

PhD Thesis Supervision (Completed PhD): To date, 56 Ph.D. theses have been supervised to completion.

Master's Thesis Supervision: From 2001 to present, 77 master's theses have been supervised to completion.

Editorial

Associate Editor, Journal of Benefit-Cost Analysis 2011-13 and 2016 to present.

Referee for more than 40 professional academic journals.