

Measuring Regulatory Barriers Using Annual Reports of Firms

Haosen Ge*

Abstract

Existing studies show that regulation is a major barrier to global economic integration. Nonetheless, identifying and measuring regulatory barriers remains a challenging task for scholars. I propose a novel approach to quantify regulatory barriers at the country-year level. Utilizing information from annual reports of publicly listed companies in the U.S., I identify regulatory barriers business practitioners encounter. The barrier information is first extracted from the text documents by a cutting-edge neural language model trained on a hand-coded training set. Then, I feed the extracted barrier information into a dynamic item response theory model to estimate the numerical barrier level of 40 countries between 2006 and 2015 while controlling for various channels of confounding. I argue that the results returned by this approach should be less likely to be contaminated by major confounders such as international politics. Thus, they is well-suited for future political science research.

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Guide To Under Using Of Annual Reports

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