

Master Seminar Behavioral Taxation (for Exchange Students)
(„Hauptseminar Finanzierung für ausländische Studierende“)

Lecturer: Prof. Dr. Martin Fochmann

Important dates and deadlines:

Nov 2, 2020: Deadline for application via email (see below)

Nov 9, 2020 from 10am to 6pm: Lectures

Nov 16, 23 and 30 from 10am to 12am: Online-Consulting

Dec 7, 2020 from 9am to 6pm: Student Presentations

Dec 14, 2020 from 9am to 6pm: Student Presentations

Feb 28, 2020: Deadline for Research Proposal Submission (via email)

Location: Live-Online-Event (via Webex)

Course description:

Behavioral Taxation is a new approach that applies research methods and findings from behavioral economics and psychology. The aim is to better understand the behavior of individuals in tax contexts by taking into account, for example, social preferences, behavioral distortions and emotions. Understanding individual human behavior is of great importance for both policy makers and companies to improve their decisions. The seminar will cover topics such as the following: Fairness of taxation, tax evasion and avoidance, lying behavior, risk taking under taxes. Some topics are also related to behavioral finance.

The course is divided into two parts: (a) lectures and (b) group work. In the lectures the basic principles of individual economic decision-making are taught. Normative models (e.g. expectation utility theory) as well as behavioral economic findings and models (e.g. prospect theory) are covered.

The group work (in a small group of a few students) consists of

- presenting and discussing a scientific paper (presentation) and
- developing an own study proposal (research proposal)

During the discussion of current scientific papers, content from the field of Behavioral Taxation as well as scientific work in general (structure of a scientific study, data analysis, interpretation) is addressed and critically questioned.

At the end of the seminar the participants will develop their own study proposal in the field of Behavioral Taxation in a small group. This proposal will then be written down as part of a seminar paper.

If the number of registered students is too low, the group work might be replaced by individual work.

Grading:

- Presentation: 50%
- Research Proposal: 50%

Registration/application:

- Number of participants is restricted to 12.
- To participate in this seminar, you have to apply for it. Please send an email with a cover letter (motivational letter) to martin.fochmann@fu-berlin.de
- **The deadline for application is Nov 2, 2020.**