

Modul 146/156  
Projektmodul  
Wintersemester 2022/23

## **Experimental Research on Taxation in Economics (Wirtschaftswissenschaftliche Experimente zur Besteuerung)**

### **Supervisors**

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### **Description**

Today we face multiple economic and political challenges and crises, from climate change to global pandemics. Tackling these crises requires both political will and political actions but also depends on governments having the funds to do so. The most important path for governments to get the funds needed to tackle these crises is taxation. Incidentally, beyond getting the funds required to take action, taxation is also a key governance tool to support and steer private companies towards desirable goals like ecological sustainability.

The project module experimentally investigates the central possibility of public intervention that is taxation. Drawing on insights from economic game theory, the guiding questions of the investigation are how taxation can be calibrated to achieve desired outcomes and how we can potentially tackle problems like tax avoidance. As part of the project, students will develop concepts for game-theoretic experiments on the effects of different forms of taxation on goals like 'greening' the economy.

These questions are to be answered by the participants with the help of laboratory experiments at the Sustainability Data Center of the Darmstadt University of Applied Sciences. The focus is on reproducing an existing experiment and modifying it accordingly. For this purpose, the participants are to organize themselves into project groups and take the selected experiments from conception to implementation.

The course will be held in English.

Procedure

The project is divided into three phases:

- In the first phase, basic knowledge of economics laboratory research will be taught.
- In the second phase, students will prepare selected experiments for execution.
- In the last phase, students will present and conduct their experiments.

The data collected during the execution can be analyzed in the context of a final thesis.

### Learning objectives

- Coordination within a project group
- Working independently
- Planning and execution of economic experiments

### Examination results

Presentation of the project work (50%), project report (50%)