

7.1 Module: TAX 803 Applied Taxation Research II

Contents:

Core empirical methods that are used in applied empirical business taxation research: Regression Discontinuity (RDD), Instrumental Variables (IV), Discrete Choice Models and the Bunching estimator (following up on the methods covered in TAX 802: experiments, surveys, difference-in-difference).

Class sessions are mostly organized along the methods in the standard tool kit of empirical research. We start off each topic with a brief and easy overview of the method. Afterwards, a student will summarize a paper using the respective method and we will discuss in class. For each method, we identify a set of core papers which use the respective method, present examples of a state-of-the-art application and are relevant topic wise. These core papers are summarized and discussed in class. We expect all students to read the core papers that we cover in class.

Students develop their own research project and carry out all phases of the project, except the actual data work. To this end, students first identify a research question and idea, and pitch their idea in class. Subsequently, students start writing up a paper for their research project, which includes all parts of the paper except the data work.

Learning outcomes:

Students become acquainted with important topics and methods for causal identification in empirical tax research.

Students can comprehend state-of-the-art literature and to critically discuss strengths and weaknesses of the recent research on taxation.

Students are able to develop their own research ideas and execute all stages of a research project.

Prerequisites:

Formal: -

Recommended: Advanced Econometrics I or Applied Econometrics I

Obligatory registration: yes

Further Information on the registration:
Website of the CDSB

Courses

Hours per week

Self-study

Lecture

4

12

ECTS in total

8

Form of assessment	Two Presentations 40% Research Paper 40% Participation in class 20%
Preliminary course work	-
Lecturer/Person in charge	Prof. Dr. Johannes Voget, Prof. Dr. Philipp Dörrenberg
Duration of module	1 semester
Offering	Spring term
Language	English
Learning Goals / Learning Objectives	LG1/LO3; LG2/LO1
Range of application	Doctoral Program