Chair of Public Economics
Interim Professor Christoph Kronenberg, PhD
TA: Madhurima Chandra, MSc

UNIVERSITÄT DUISBURG ESSEN

Social Security and Taxation I: Theory and Policy – Winter 2026-27 –

Course Description

This module offers an introduction to the economic theory of taxation. The master-level course introduces basic concepts used in public economics and some fundamentals of economic modeling. In a first step, we discuss normative criteria for evaluating tax systems. The focus of the course then lies on positive tax analysis and discusses the behavioural responses of individuals, households and firms to taxation. In this sense, the course provides a deeper understanding of commodity, income and corporate taxation using microeconomic models. The theoretical insights are supplemented by students projects in which they discuss recent topics in tax policy analysis.

Prerequisites
Basic knowledge of public economics and microeconometrics.
Reading of scientific articles.

Organization

- ECTS-Credits: 6
- Format: lectures, tutorials, group project
- Wednesdays 12:00 - 16:00 (starting October 14, 2026)
- Grading: Written exam + group project
- Moodle course: "Social Security and Taxation I: Theory and Policy". No moodle password. All lecture slides, timetable, and other information available there.

Lecturer, Tutor, contact details
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