

# **Fiscal Governance: Knowing, Calculating, and Regulating Flows of Value**

Winter Term 2021 Goethe-Universität Frankfurt, MA STS, Dr. Andreas Streinzer

Block Seminar 10am – 5pm on Nov 5, Nov 26, Dec 3, Feb 11

Seminar Room at the Institute for Social Research, Senckenberganlage 26, 60325 Frankfurt.

Studies of the “Fiscal” focus on the organization of money and budgets, particularly by how states and citizenship are constituted through their organization of money, redistribution, investment and debt. The course dives into contemporary texts and provides students with a toolkit to analyse questions of fiscal governance from a critical theory and STS perspective and apply them on empirical examples.

At the end of the seminar, students will be able to understand the main tools by STS and related fields to investigate taxation and fiscal governance. Students will have read key texts from contemporary literature and engage in their own research projects.

## **Possibilities Credit Points M3 “Markets and Cultures “ (6025)**

### **Teilnahme (Participation): 3 CP**

- 1) Active participation: obligatory readings, taking part in discussions
- 2) Presentation: present and discuss key concepts from one text related to your theme of choice; relate it to a) your own small research project in which you apply the concepts on an empirical case OR b) explain a crucial concept from your text in a social media format (see OLAT “Short Format Explainer Midterm.docx” in the folder Presentations- SESSION 1 Nov 6)
- 3) Essay: reflection on your learning in the seminar max. 1.000 words

### **Modulprüfung (Module Exam): 8 CP**

- 1) Seminar paper: choose topic and discuss it with the lecturer until Feb 11.; the paper can be more empirical-analytical or more theoretical, depending on what you are trying to understand or solve. It should have a clear research question and argumentation. Max. 5.000 words.

# Contents of the Seminar

## **SESSION 1: Fr, Nov 5<sup>th</sup> 10-17**

### *INTRODUCTION*

10.00 – 11.30

Introduction to the course and materials

Input: Active reading strategies

11.45 – 13.15

Introduction into a STS perspective on the fiscal and taxation.

Björklund Larsen, Lotta; Boll, Karen (2021): Taxation. Oxford Research Encyclopaedias, Anthropology. Oxford.

13.45 - 15.15 Collaborative Reading and Discussion

Appel, Hannah (2017): Toward an Ethnography of the National Economy. In: Cultural Anthropology 32 (2), S. 294–322.

Abramovitz, Mimi (2001): Everyone Is Still on Welfare: The Role of Redistribution in Social Policy. In: Social Work 46 (4), S. 297–308.

Collier, Stephen J. (2005): Budgets and Biopolitics. In: Ong, Aihwa, Collier, Stephen (Hg.): Global assemblages. Technology, politics, and ethics as anthropological problems. Malden, MA u.a.: Blackwell, S. 373–390.

15.30 - 17.00 Discussion of Potential Research Themes and Topics

## **SESSION 2: Fr, Nov 26<sup>th</sup> 10-17**

### *FISCAL RELATIONS*

10.00 – 11.30 Fiscal Relations

Introduction: An Anthropology of Regulation and Fiscal Relations, pp 1 – 22 in:

Roitman, Janet (2005): Fiscal Disobedience. An anthropology of economic regulation in Central Africa. Princeton, Oxford: Princeton University Press.

Mugler, Johanna (2018): Regulatory capture? Fiscal anthropological insights into the heart of contemporary statehood. In: *The Journal of Legal Pluralism and Unofficial Law* 50 (3), S. 379–395. DOI: 10.1080/07329113.2018.1557434.

#### 11.45-13.00 Tax Havens

Aalbers, Manuel B. (2018): Financial geography I: Geographies of tax. In: *Progress in Human Geography* 42 (6), S. 916–927. DOI: 10.1177/0309132517731253.

#### 13.45-15.15 Atmosphere

Bruckermann, Charlotte (2020): Green Infrastructure as Financialized Utopia: Carbon Offset Forests in China. In: Chris Hann und Don Kalb (Hg.): *Financialization. Relational Approaches*. New York, Oxford: Berghahn, S. 86–110.

#### 15.30-17.00 Incentivising Behaviour through Tax Policy

Chee, Yung En (2004): An Ecological Perspective on the Valuation of Ecosystem Services. In: *Biological Conservation* 120 (4), S. 549–65.  
<https://doi.org/10.1016/j.biocon.2004.03.028>.

## **SESSION 3: Fr, Dec 3<sup>rd</sup> 10-17**

### ***FISCAL POLITICS***

#### 11.45-13.15 Elite Contestation

Abelin, Mireille (2012): Entrenched in the BMW. Argentine Elites and the Terror of Fiscal Obligation. In: *Public Culture* 24 (2), 329-356.

#### 13.45-15-15 Income Splitting and Gendered Fiscal Policy

Lahey, Kathleen A. (2015): Uncovering Women in Taxation: The Gender Impact of Detaxation, Tax Expenditures, and Joint Tax/Benefit Units. In: *Osgoode Hall Law Journal* 52 (2), S. 427–59.

15.30-17.00 Waste Reduction through Fiscal Policy

Carattini, Stefano, Andrea Baranzini, and Rafael Lalive (2016): Is Taxing Waste a Waste of Time? Evidence from a Supreme Court Decision. In: *Grantham Research Institute on Climate Change Working Paper No. 227*.

## **SESSION 4: Fr, Feb 11<sup>th</sup> 10-17**

### ***FISCAL INEQUALITY***

10.00-11.30 Fiscal Citizenship

Guano, Emanuela (2010): Taxpayers, Thieves, and the State: Fiscal Citizenship in Contemporary Italy. In: *Ethnos* 75 (4), S. 471–495.

11.45 – 13.15 Atmosphere and CO2

Schütze, Franziska, and Jan Stede (2021): The EU Sustainable Finance Taxonomy and Its Contribution to Climate Neutrality. In: *Journal of Sustainable Finance & Investment*, 1–33. doi:10.1080/20430795.2021.2006129.

13.45-15.15 Fiscal Racism

Henricks, Kasey; Seamster, Louise (2017): Mechanisms of the Racial Tax State. In: *Critical Sociology* 43 (2), S. 169–179. DOI: 10.1177/0896920516670463.

15.30-17.00 Final Discussion and Closing Remarks