Economics of dishonesty

Dr. Sven A. Simon

LS (Seminar)

Sommersemester/summer semester 2026

Dishonest behavior is a widespread problem trough out the economy: Applications include tax evasion, accounting fraud, non-compliance with environmental standards as well as less severe offenses such as service tampering, fare dodging or lies in personal communication. In this seminar, participants learn how experimental economics can be applied to explain why individuals cheat for personal gains, and what factors can help to prevent dishonest behavior.

Objectives of the seminar:
1. Introduction to the basic methods of experimental economics
2. Discussion of the prevalence and costs of dishonest behavior in the field.
3. Understanding the diverse personal motivations to act (dis-)honestly and ways to prevent dishonest behavior.
4. Developing research designs to causally identify reasons for dishonest behavior.

Studiengang: *Program:*	BSc
Termin Vorbesprechung (tt.mm.jjjj): *Date of preliminary meeting (dd.mm.yyyy):*	17.04.2026
***Bearbeitungszeitraum für die Hausarbeit:** **Working period for term paper:*	End of April 2026 - end of May 2026, exact dates will be confirmed in preliminary meeting
***Seminartermin:** **Seminar date:*	12.06.2026 or 19.06.2026, exact date will be confirmed in preliminary meeting
Veranstaltungsort: *Venue:*	Max Planck Institute for Tax Law and Public Finance, Marstallstraße 8 (close to Odeonsplatz)
falls außerhalb: Kostenschätzung: *if out of Munich: estimated costs:*	€
Sprache: *Language:*	English
Empfohlene Vorkenntnisse: *Recommended courses:*	Microeconomics I / Empirical Economics I / Statistics I
Methodischer Schwerpunkt: *Methodological background:*	Behavioral Economics, Experimental Economics
***Grundlagenliteratur:** **Basic references:*	Abeler, Johannes, Daniele Nosenzo and Collin Raymond, 2019, Preferences for truth-telling, Econometrica 87(4), 1115-1153. Fischbacher, Urs, and Franziska Föllmi-Heusi, 2013, Lies in disguise - an experimental study on cheating, Journal of

	the European Economic Association 11(3), 525-547. Gneezy, Uri, Agne Kajackaite, and Joel Sobel, 2018, Lying aversion and the size of the lie, American Economic Review 108(2), 419-453.
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* Optional (falls schon bekannt) / optionally (if already known)