Just over a century ago, Austrian economist Joseph Schumpeter argued that human history, culture and politics cannot be properly understood without taking fiscal events—such as taxation and state budgeting—into account. War, the development of industry, and of capitalism itself all stemmed, he claimed, from the evolution of a “tax state.” From this insight, a century of research has emerged, spanning a wide range of fiscal activities by states, as well as by private actors.

This course will review key themes of this subfield of sociology through four empirical topics:

- the world of high finance, including the social coordination and networks involved in the trading of securities and commodities
- the social organization and consequences of financial fraud in a variety of domains, including currency counterfeiting
- the social history of taxation, including social movements stemming from tax revolts
- the system of offshore finance as a mechanism for reproducing inequality and elites

Our readings will be broadly cross-disciplinary, ranging from classics of fiscal sociology to economic history and even to the humanities. Texts will include a mix of scholarly articles, books, and one classic of American Literature; we will also view a handful of films to illustrate concepts and events from the course texts.

The reading requirements for this course are intensive; successful completion of a college-level Sociology course is a pre-requisite for enrollment in this class.

Format and Learning Objectives

This course will be delivered in seminar style, with a high degree of student participation required; each class meeting will center around discussion, rather than lectures. Starting with the second class meeting, students will be asked to lead discussions, providing an agenda and questions in advance.
The key learning objective will be to develop students’ analytic skills, including their abilities to apply social scientific theories and integrate ideas the course readings. Examinations and grading will center on evaluating those competencies. Each student will be graded as follows:

- **20% class participation**—this includes the quality of comments in class meetings, as well as respectful, attentive listening and responsiveness to other students’ comments
- **20% discussion leadership**—this refers to the day a student leads the class discussion, and includes the quality of discussion questions and other materials provided in advance
- **30% midterm**—this will take the form of a brief individual oral exam, with the same questions provided to each student
- **30% final presentation**—each student will select and present to the class an analysis of a case study that ties together two or more major themes of the course (see page 3 for further information)

**Policies**

The skills of critical social scientific analysis are taught primarily by doing. Faculty model them, and students learn by engaging with ideas in class discussion—both with their professors and with other students. The following three expectations stem from this premise:

1. **Be punctual:** Regular on-time attendance is expected, with exceptions as given below. Being late by 10 minutes or more for any individual class will result in the loss of a point for participation. Each missed class session will result in the loss of a step in the final grade (e.g., B to B-). If you miss a class, you are responsible for getting notes from another student; *please do not ask me*. I do not distribute my own notes.
   
   **Note:** The only excused absences will be illness (documented with a doctor’s note), major religious observances (please see me about these within the first week of class), or a catastrophic event (such as the death of an immediate family member, documented with a Dean’s note). Otherwise, schedule conflicts resulting from extra-curricular activities, holidays, weddings, etcetera will result in an unexcused absence. This is especially important to keep in mind for examinations: the midterm and final are sit-down exams, on fixed dates; **there will be no make-up exam dates** except in one of the three circumstances above. Rationales for lateness, absence and exam conflicts are subject to the Dartmouth Academic Honor Principle: that means dishonesty of any kind will not be tolerated.

2. **Be prepared for class:** Readings must be done no later than the date shown in the syllabus. In a small seminar-style class, it becomes very noticeable when students don’t do this, and it diminishes the learning experience for everyone.

3. **Be engaged and help others engage:** Engagement means immersing yourself in the readings, and thinking through their implications, listening carefully in class discussions, and grounding
your own comments in evidence-based reasoning. To facilitate these aims, students will not be permitted to use laptops, tablets, phone or other electronics in class. This is due to the seeming impossibility of keeping people off the internet. Web browsing, emailing and other online activities during class not only degrade each students’ educational experience, but that of everyone around them. They also distract your professor.

A word about grading: I don’t “round up” grades; that means if you earn a 79.8 as your final class grade, it won’t be rounded up to an 80. If you believe I have made a mistake in grading your work, please write a short, well-reasoned explanation (no longer than one page) articulating your rationale; your graded work should be attached. Please keep in mind that grading is based on the information you make available on the page and its relationship to the question(s) you were asked to answer; thus, comments such as “but I know the material” or “I worked really hard” or “what about that other student who got a higher grade” are not compelling rationales. Whenever you submit work for re-grading, that work may be given a lower grade than was originally assigned; the grade might also go up, or stay the same. For any graded item, you have one week from the time it is returned to you to request re-grading.

About correspondence and questions: If you have a question about the class, you should first consult the syllabus—it’s highly detailed. Second, ask another student in the class. Only if you’ve been unable to find a solution in those ways should you contact me, preferably via email. Please use a salutation (“Dear Professor Harrington,”) and avoid SMS shorthand (“r” for “are,” “u” for “you,” etc.).

Writing in English: It’s important for anything you’ll do later in life, and most people can improve. Fortunately, Dartmouth has resources to help with that—notably RWIT (the Student Center for Research, Writing and Information Technology). There, you can meet one-on-one with an undergraduate tutor to discuss your work. If English is not your native language, I am very sympathetic—feel free to come talk with me about any challenges you face. I’m happy to chat with you in French or German, or even a bit of Danish, Italian or Turkish.

Disability-Related Accommodations: Students who require accommodations must register with SAS—the Student Accessibility Services office. This includes not only learning disabilities, but chronic diseases and psychiatric issues. Once SAS has authorized accommodations, the student must show the original, signed SAS Services and Consent form and/or a letter on SAS to the professor. All inquiries and discussions about accommodations will remain confidential. Call 603-646-9900 to start the SAS process. Please let me know by the second week of class if you’ll need accommodations.

Students from Low-Income Backgrounds: If you encounter financial challenges related to this class, please let me know. Some resources on campus might be useful for you.
Taxation

Week 1:


Week 2:


Money and Finance

Week 3:


Week 4:

- Remainder of Chancellor book
Offshore

Week 5:


Week 6:

• Film: The Laundromat (2019 drama that fictionalizes the revelations of the Panama Papers)

Fraud

Week 7:


Week 8:

• Film: Enron: The Smartest Guys in the Room (2005 documentary on biggest corporate fraud scandal in US history)
Applications and Case Studies

Weeks 9 and 10:

- In lieu of assigned readings, students will be asked to select and present to the class their analysis of a case study tying together two or more key themes from the class. These case studies can be drawn from books, newspaper articles, or other reliable non-fiction sources. We will discuss case selection and analysis early in the class so that students can prepare.