

DAAD Program Ta'ziz Partnership - Short-Term Measures 2024 "Chances of Tax Digitalisation in Germany and Tunisia"

Final Report

A project by

the Chair of Business
Taxation at TU Chemnitz
in collaboration with the
Faculté des Sciences et de
Gestion at the University of Sfax.



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1. Chances of Tax digitalisation in Germany and Tunisia

The Professorship of Business Taxation and Auditing at TU Chemnitz, in collaboration with the Faculté des Sciences et de Gestion (SFEG) at the University of Sfax, Tunisia, successfully secured funding for the project “Chances of Tax Digitalisation in Germany and Tunisia” under the DAAD program *Ta’ziz Partnership – Short-Term Measures 2024*. The primary objective of the project was to deepen and expand the existing scientific collaboration while strengthening cooperation in the area of teaching. Under the leadership of Prof. Silke Hüsing (TU Chemnitz) and Dr. Souhir Neifar (SFEG), and with the support of Anne Breither, M.Sc., a series of academic activities were successfully implemented. A virtual doctoral seminar was conducted in May, followed by a summer school in Sfax in June, and concluding with intensive discussions on master’s and doctoral education in Chemnitz in December.

The project focused on enhancing the interdisciplinary, methodological, and intercultural competencies of participating doctoral and master’s students in the field of tax digitalisation. Furthermore, it aimed to foster academic exchange through engaging discussions, the initiation of joint research projects, and the development of participants’ didactic and rhetorical skills. The subsequent sections provide a detailed overview of the activities carried out and their outcomes.

2. Doctoral Colloquium: May 15 – 18, 24

The doctoral colloquium aimed to enhance the participants' expertise in the field of tax digitalisation, taking behavioral aspects into account, and to collaboratively translate the acquired knowledge into a teaching concept for the planned summer school within binational teams. These objectives were designed not only to strengthen the participants' professional, methodological, and didactic competencies but also to foster academic exchange between the two universities.

The doctoral colloquium took place online and was attended by eight doctoral students specializing in Accounting and Taxation from the University of Sfax, as well as one doctoral student in Economics from TU Chemnitz. The selection of participants placed great emphasis on ensuring that their research topics aligned closely with the project's focus.

The program of the colloquium included an introduction to the ongoing project and its integration into the existing cooperation between the two universities. Key highlights of the program were a lecture by Dr. Souhir Neifar from the University of Sfax on "Blockchain in Taxation" and a presentation by Prof. Silke Hüsing on "Technical Terms, Tools in Tax Digitalisation, and Legal Frameworks in Europe." The doctoral students collaborated in pairs to prepare and deliver short presentations. In this international setting, diverse perspectives were exchanged, and content on the following key topics was jointly developed:

- Country-by-Country Reporting: The Effects of Enhanced Tax Transparency on Corporate Tax Planning Behavior and Fairness Perception
- The Role of E-invoices for Tax Digitalization System
- The Role of Digital Tax Reporting in Standard Audit File for Taxes, SAF-T
- The Role of Clearance Systems in Different Economies



Additionally, Anne Breither, M.Sc. conducted a short workshop on vignette experiments, a methodology particularly suited for examining behavior-oriented questions and hypotheses in the field of tax digitalisation. The participants developed their own approaches for experimental investigations based on their respective presentation topics, thereby deepening their understanding of the practical application of this method.

The doctoral colloquium was rounded off with a workshop on creating scientific posters, led by Prof. Silke Hüsing. Building on the concepts introduced during the session, the participants designed scientific posters on their respective presentation topics, which were later showcased during the summer school in Sfax.

3. Summer School: June 19 – 24, 24

The Summer School titled
"Chances of Tax

Digitalisation in Germany

and Tunisia" took place in Sfax, Tunisia, and was targeted at bachelor's and master's students in Economics with focus on taxation from TU Chemnitz and master's students in Accounting and Taxation from the University of Sfax.

The primary objective was to provide participants with a deeper understanding of the current state of research on tax digitalisation in Germany and Tunisia. A total of 12 students from TU Chemnitz and 15 students from the University of Sfax attended the event. The group from Chemnitz departed Berlin on June 18, flying to Monastir and continuing by shuttle bus to Sousse, a city situated between Monastir and Sfax. Sousse, designated as a UNESCO World Heritage Site due to its rich history, was suggested as a stopover by the Sfax-based project partners. While in Sousse, the group participated in a Free Walking Tour through the historic Medina, which provided fascinating insights into the local culture, daily life, and the city's rich heritage. On June 19, early in the morning, the shuttle bus transported the group directly from Sousse to Sfax University campus, where the Chemnitz group was warmly welcomed by colleagues and students from Sfax. Following a formal greeting by the Vice Rector and the Dean of the Faculty, the Summer School officially began with presentations by the project leaders. Prof. Silke Hüsing and Dr. Souhir Neifar delivered lectures on the current status of tax digitalisation in Germany and Tunisia, respectively. The students particularly appreciated the comparative approach, such as the contrasting strategies in handling cybersecurity and data protection in both countries, and how these context-specific factors influence the implementation of tax digitalisation.



Highlights of the Program

Online Lecture on Interculturality

An online lecture by JP Dr. Yolanda López García from TU Chemnitz titled *"Understanding Interculturality: A Critical Perspective for Theoretical Reflection and Dialogue"* was a key part of the program. This perspective was highly valued by the participants, given the international nature of the Summer School. Interculturality was initially perceived as a factor in communication between people of different nations, but JP Dr. López García expanded the discussion to highlight how cultural differences also arise within the same country due to mechanisms such as social class, gender, or religion. One participant particularly appreciated this perspective, as it encouraged focusing "on similarities rather than on differences between countries and people."

Lecture on Artificial Intelligence in Taxation

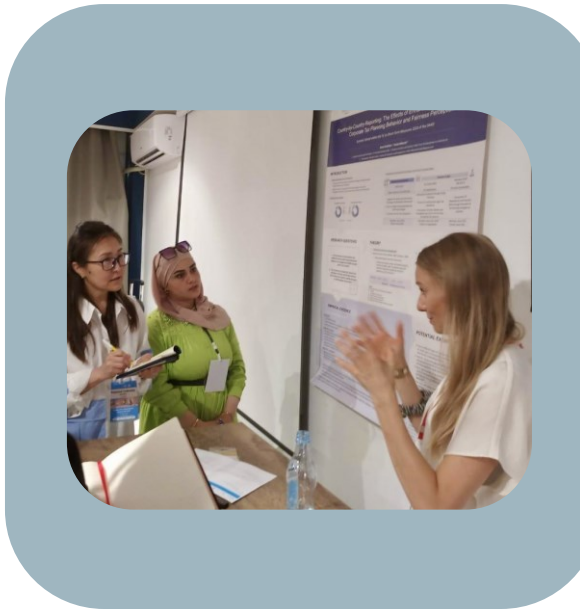
A lecture by Prof. Lamia Hadrach Belguith on *"Artificial Intelligence in Taxation"* garnered significant attention and sparked lively discussions among participants.

Workshop on Bibliometric Analysis

Prof. Foued Ben Said from the University of Tunis conducted a workshop titled *"Bibliometric Exploration: Quantitative Analysis of Scientific Literature."* This two-part workshop provided participants with practical tools for using digitalisation in research. It struck a balance between theoretical instruction and hands-on application, which the participants praised. Many highlighted its value for systematic literature reviews and its applicability to theses and future research projects.

Poster Session

The poster session, prepared during the preceding Doctoral Colloquium, featured research presentations by doctoral students from Germany and Tunisia. Participants presented their work and answered questions from the audience. Both presenters and attendees appreciated the session: presenters valued the opportunity to practice conveying complex topics in a visual format to an international audience, while attendees found it enriching to engage directly with the researchers, gaining insights beyond just reading their written work. Additionally, the master's students were given the opportunity to vote for their favorite poster, which was awarded the Best Poster Prize at the conclusion of the event.



Group Work and Collaborative Activities

During the first two days, participants engaged in group work to develop research questions on tax digitalisation from both economic and intercultural perspectives. This collaborative exercise was seen as a valuable experience, fostering teamwork and enabling participants to integrate diverse viewpoints into their discussions.



Cultural and Organizational Impressions

The cultural program, particularly the visit to a traditional restaurant in the Medina and preserved historic homes, left a lasting impression, especially on the group from Germany. The elaborately decorated venue, traditional live music, and local cuisine were highly appreciated and highlighted with gratitude. Participants also commended the smooth organization, diverse program, and the welcoming and pleasant atmosphere of the Summer School.



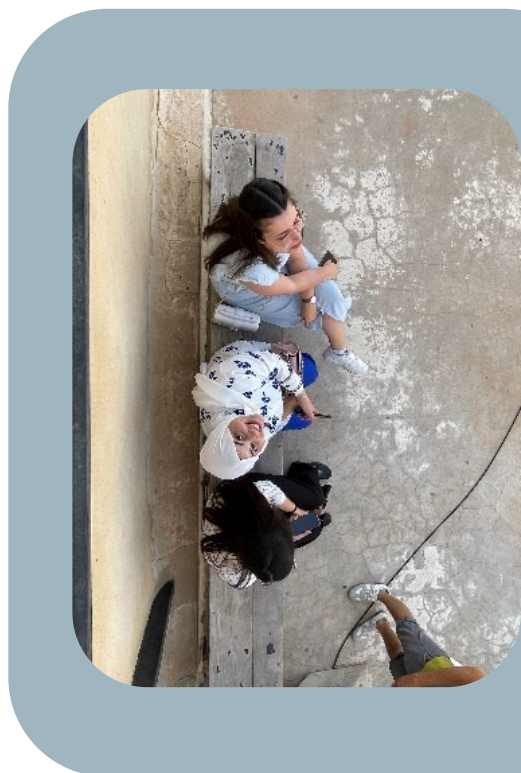
Conclusion and Outlook

Before and after the meetings, all participants were encouraged to take part in a survey regarding their expectations of the Summer School and their experiences during the event. The feedback revealed the diverse perspectives and experiences of the participants. For example, group work aimed at developing individual research questions for master's theses was perceived as a valuable experience. However, some German students criticized the English language proficiency of their Tunisian counterparts, while one Tunisian participant noted the shyness of the German students as a barrier to active exchange: *“Sometimes I felt that the German students were shy to involve themselves in the groups and have interactions with us.”*

Another participant emphasized the positive interaction between the groups despite cultural differences: *“Different views and procedures have been noticed, but they have not disturbed the interaction with each other.”* One further comment highlighted the significance of international exchange: *“It is the first time I get the chance to interact with global foreign students.”*

Following the Summer School, master’s students conducted project work in the form of systematic reviews with a focus on bibliographic analysis using the methods learned during the program. These reviews concentrated on the themes of Tax Transparency and Tax Digitalisation. This allowed participants to apply their newly acquired knowledge in practice and to credit the Summer School outcomes as a project within their master’s studies. Notably, one student was able to develop her master’s thesis topic based on the insights gained during the program.

This further underscores the academic value of the Summer School, which was also appreciated by other students: *“It will add perspectives to my studies (...) it will profit me in writing my master’s thesis.”* These statements and outcomes illustrate the significance of the program for the participants.



At the same time, they highlight that the students' experiences differed and that these differences were partly due to structural conditions. For the Tunisian students, participation in the Summer School may have represented a unique international experience, whereas for the German students, it was likely one of several international opportunities. For the latter, the primary value of the program lay in the direct applicability of the content, as the outputs of the Summer School could be credited to various modules in their studies.

These structural differences affect not only the students but also the instructors. Integrating an intercultural perspective into research projects in the field of economics therefore requires a conscious engagement with these differing conditions and the development of appropriate strategies to address them.

4. Guest Residency at TU Chemnitz: December 3 – 7, 24

guest residency of Dr. Souhir Neifar, Dr. Yousra Makni, Prof. Lamia Hadrich Belguith, and a doctoral candidate from the University of Sfax at TU Chemnitz in December 2024 aimed to enhance academic collaboration and explore new partnerships between TU Chemnitz and the University of Sfax. Through a balanced program of academic and cultural activities, the guests gained insights into TU Chemnitz's infrastructure and academic programs, fostered exchange with students and faculty, and discussed opportunities for joint master's and doctoral initiatives. The residency highlighted the commitment of both institutions to fostering innovative collaboration in research and teaching.

The first day began with a welcome address by the Dean of the Faculty of Economics and Business Administration, Prof. Stefan Hüsigg, who introduced TU Chemnitz and the academic focus of the faculty. He emphasized the faculty's strong interest in international exchange, which has already been successfully implemented through programs such as the AAE Summer School, in collaboration with various partner universities such as the University of KwaZulu Natal in Durban, South Africa, and the ICN Business School in Nancy, France.

Following the address, the guests participated in a campus tour, gaining a comprehensive overview of the modern facilities and infrastructure of TU Chemnitz. The tour provided an opportunity to explore the university's study and research environments and to gather initial impressions of its resources and capabilities.

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In the afternoon, Prof. Silke Hüsing presented the existing study programs of the Faculty of Economics and Business Administration and initiated a discussion on the development of joint master's programs. Following this, Prof. Torsten Heinrich introduced the faculty's newly designed, first entirely English-language master's program, which offers promising opportunities for future collaborative projects and further fosters international exchange.

During the ensuing discussion, specific avenues for collaboration were identified, including guest lectures, hybrid research seminars, and the exchange of students and faculty for an entire semester. Additionally, the possibility of establishing a comparable English-language master's program at the University of Sfax was explored. This seems particularly feasible in the areas of specialization such as Controlling, Finance, Accounting, Taxation, and Business Informatics. Such a program could facilitate collaboration in both directions and expand the international study offerings of both universities.

The discussion also addressed the associated challenges. A critical first step is the issuance of a letter of interest from the Faculty of Economics and Business Administration at TU Chemnitz. It was noted that formal agreements between the two universities will require time, as they involve extensive administrative processes between the international offices of TU Chemnitz and the University of Sfax. Faculty partners will coordinate with TU Chemnitz's International Office to plan the next steps.

Another key focus was on the question of funding to ensure the sustainability of the collaboration. Potential funding opportunities include support from the doctoral school in Sfax, as well as from programs offered by the DAAD and Erasmus+. These programs provide structural support for joint study offerings and contribute to strengthening the academic networking between both universities.

The first day concluded with a guest lecture by Prof. Lamia Hadrich on the topic of "Taxation and Artificial Intelligence." The lecture, held as part of the Research Seminar on Economics and Business, illustrated how artificial intelligence can be integrated into tax-related research questions and highlighted its potential contribution to efficiency and innovation in this field.

The following two days focused on collaboration in the area of doctoral studies. Prof. Barbara Dinter began by presenting the Saxon Doctoral Program and outlining the two possible paths for obtaining a Ph.D.: the traditional dissertation, which involves writing an independent scholarly work on a specific research topic, and the cumulative dissertation, which comprises three scientific publications collectively addressing a research question. Prof. Dinter also elaborated on the structure and integration of the Faculty of Economics and Business Administration within the doctoral program and highlighted the current course offerings. These courses provide both specialized and methodological content and are delivered by international lecturers.

The Tunisian guests then presented the doctoral program of the University of Sfax, which, compared to the German model, follows a significantly more structured approach, similar to the American system. A clearly defined credit system is central to this program. The doctoral system at the University of Sfax typically requires three years for completion, with an option to extend for up to two additional years upon request. During their doctoral studies, candidates must earn credits through publications, seminars, courses, and training programs to demonstrate their academic qualifications.

In comparison, the German doctoral system offers greater flexibility. While doctoral studies in Germany are traditionally centered around self-directed research, the Tunisian system is characterized by a clearer structure and additional qualification measures. Both approaches have their unique advantages, with the flexibility of the German system and the structured nature of the Tunisian system forming a strong foundation for mutual knowledge transfer and the development of joint doctoral programs.

Additionally, there were in-depth discussions about the possibilities of supervising Tunisian doctoral candidates at TU Chemnitz. Participants in these discussions included Prof. Michael Hinz, Prof. Tony Klein, Prof. Silke Hüsing, and the guests. The requirements for a potential doctoral program at TU Chemnitz were outlined: a successful doctorate requires at least one high-quality A-paper, along with additional publications of lower quality. Another critical factor is the acceptance by a supervisor, who assumes academic responsibility for guiding the candidate's research.



On the fourth day, the focus was on developing joint research projects. Two doctoral candidates and two master's students, including a participant from Sfax, presented their research and discussed concrete approaches to integrating

artificial intelligence (AI) into research questions. Topics such as AI and social norms in tax compliance, the analysis of tax regulations using machine learning and natural language processing (NLP), and AI-driven models for predicting tax avoidance were at the center of the discussions. The application of machine learning models for variable selection and the comparison of AI-based analyses with traditional methods provided intriguing perspectives for future collaboration.

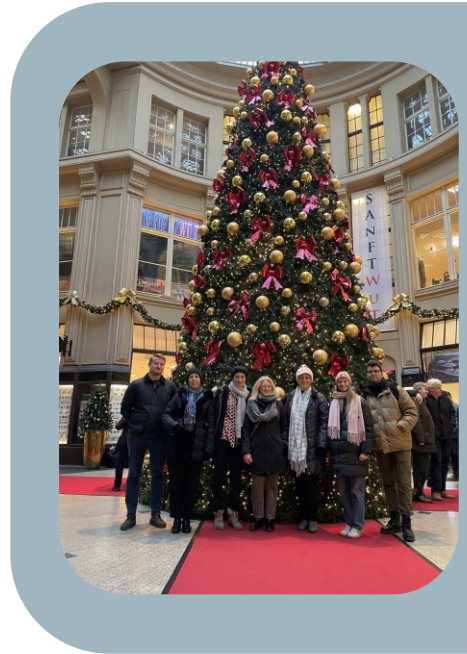
The residency concluded with an introduction to the TU Chemnitz library by Ms. Martina Jackenkroll, who offered valuable insights into the library's facilities, training sessions on literature research using AI-based methods, and key aspects of electronic dissertation publishing, particularly for cumulative works. Special emphasis was placed on the opportunities offered by Open Access publishing, which enhances accessibility to research outputs. The guests found the library's outreach initiatives particularly inspiring, such as public readings and discussion events. These formats not only foster the exchange between science and society but also provide opportunities to make academic content accessible to a wider audience. It was suggested that similar initiatives could be established at the University of Sfax to strengthen the exchange of knowledge between academia and the public, thereby creating additional value for both the academic community and society at large.



A cultural program complemented the guest residency. The guests, along with the team from the Professorship of Business Taxation and Auditing, visited the University of Leipzig, where they explored the Faculty of Economics and Business Administration as well as the Paulinum, an architectural highlight combining historical and modern elements. This was followed by visits to significant landmarks in Leipzig, including the Nikolaikirche, a central symbol of the peaceful revolution of 1989, and the Völkerschlachtdenkmal, which commemorates the historic Battle of Leipzig in 1813.

A particularly festive highlight was the visit to the Leipzig Christmas Market, one of the oldest and most renowned Christmas markets in Germany. The guests had the opportunity to experience the market's unique atmosphere, enjoy traditional delicacies, and explore local handcrafted goods.

Another highlight was a brief visit to the Industrial Museum in Chemnitz, offering a fascinating insight into the region's industrial development and showcasing the inventive spirit that has long characterized Chemnitz. This cultural program provided an enriching conclusion to the residency, enabling the guests to experience the historical and cultural diversity of the region.



Interim Report

DAAD Program Ta'ziz Partnership - Short-Term Measures 2024
"Chances of Tax Digitalisation in Germany and Tunisia"

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