

Master in

APPLIED RESEARCH IN ECONOMICS AND BUSINESS

UNIVERSITAT AUTÒNOMA DE BARCELONA

UAB

Universitat Autònoma
de Barcelona



MAREB: Master's Thesis

- **Master's Thesis** (15 ECTs, 2nd term)
 - An original research in Business (Entrepreneurship/SME Management) or Applied Economics fields under the supervision of a Faculty member (from anyone of the 2 departments being implied).
 - Has to be submitted and defended in early-mid July 2020 (dates to be announced).

MAREB: Master's Thesis guidelines

Standards:

- The thesis or dissertation should ideally be an academic paper in a nearly submittable format containing an **original, but relatively simple, research contribution** about any selected topic in applied economics or business (especially in Entrepreneurship and/or SME Management research).
- It is like doing a **research paper** where the objective/s, research question/s and the data are provided by the student himself or herself, using the concepts, tools, and techniques that have been learnt during the Master's programme. A **contribution** means that there should be a new result or finding or insight, being this theoretical or empirical, in terms of academic, public policy or managerial implications or recommendations. Generating and testing new hypotheses is absolutely highly welcome, but also testing or illustrating an old hypothesis with new data or information is perfectly acceptable.
- The **introduction** should include a motivation and a clear objective/s and research question/s, together with the intended gap to be covered and a pre-view of the contribution/s. The last paragraph of the introduction should be a brief description of the following contents/sections. The relationship with the existing literature can be advanced in the introduction; but it is actually preferred to generate a specific literature review section preceding, informing and/or combined with the conceptual framework one.
- The **main content** (including methodology) of the thesis should be rigorous, with the style of a scholarly paper and a scientific -not journalistic or literary- style. Rhetoric should be kept to a minimum. All main statements should be well justified by supporting references, data, information or logic. A **conclusions and implications** section should summarize what the thesis has contributed the extant literature about the topic and what are the main results or key findings and their potential implications for academics, managers and policy-makers.
- **Include an abstract at the beginning of the paper and check reference list completeness.**
- Cut or copy and paste directly from other un-referenced source/s is not allowed. Any degree of detected **plagiarism** will be severely punished.
- The thesis must be written in very good **English**. Language mistakes should be avoided even by asking, if necessary, a proficient English speaker to edit it before submission. Proofread services can be useful.

MAREB: Master's Thesis guidelines

Acceptable Master's theses include:

- An econometric or statistical application motivated by a proposed theoretical framework (typical empirical quantitative research paper). The data set can be built by the researcher or obtained from an existing database or data center, institution, organization, etc. The description of the data set is in this case an important part of the methodology.
- A theoretical model with public policy or firm management implications (applied theory).
- A detailed case study research (even better if it is a multiple case study), using a qualitative approach (or combined with a quantitative methodology), rigorous information and eventually justified by a given conceptual framework and/or aimed at building or better refining a certain theoretical approach.
- A systematic review or meta-analysis of the existing literature on a well defined and specific given topic (including key guidelines for future research directions and/or some degree of empirical application).
- A report of an experiment, a computer simulation or calibration analysis based on a theoretical model.
- Other formats can be considered at the proposal of the student and due acceptance by the supervisor.
- **A good training to discover potential research topics, methodologies, and presentation skills, is to attend departmental seminars.**

MAREB: Master's Thesis guidelines

Master's Thesis defense:

- The thesis will be defended in front of a 3 members committee/s (by early-mid **July 2020**, the exact dates being announced in its due course). Each committee member will receive a copy of the thesis prior to the defense date.
- The three committee members will jointly grade the thesis.
- The thesis supervisor will not form part of the committee assessing it.

Format:

- Like a submittable paper to an academic journal (good training is to read and manage many journal articles from top/good journals –supervisors can give recommendations depending upon specialization).
- **Between 30-50 pages maximum, with reasonable spacing and letter size, but not binding.** A longer thesis is not necessarily a better one. Additional information which is not nuclear for the understanding of the main content of the paper can be included as an appendix. Sources cited like in a journal publication (i.e. check journals' "guidelines for authors").

Role of supervisor

- The author is full responsible of his/her thesis. The role of the supervisor is to help, providing suggestions, asking and answering questions, keeping the scientific standards of the thesis high enough. He or she will guide also in giving the thesis an appropriate format and structure. But do not expect your supervisor to do the work for you!!

MAREB: Master's Thesis guidelines

Timing and deadlines:

- **By the mid-end of February 2020:** please communicate **topic and supervisor** (once there is an agreement between the student and a given supervisor) by e-mail to the respective master's coordinators. If by those dates someone still has trouble in finding a topic and/or supervisor, the coordinators will try to provide some help.
- After communicating the topic and supervisor, the official period of the Master's thesis module actually starts. Therefore, for some weeks the thesis work will be simultaneous with attending and following the 3rd module courses. If it is necessary, the topic and the supervisor can be changed, but it is clearly not recommended.
- **By the end of March 2020:** submit **a one page outline** (provisional draft of thesis project at an initial stage of development) by e-mail and in paper format signed by the corresponding supervisor to one of the two Master's coordinators respectively according to your optional 3rd module (Dr A. Rialp or Dr J. Perdiguero).
- **Intermediate landmarks, submission and defense of the Master's Thesis:**
 - i. Regular contact/s with the supervisor, at the initiative of the student, between February-March until the master's thesis submission date/s.
 - ii. **Submission of a digital plus four paper copies** (to the Master's coordination) of the final Master's thesis as approved and signed by the supervisor: **Earliest days of July 2020 (deadline TBD).**
 - iii. **Master's Thesis defense (TBD):** likely around **July 15-17th, 2020.**

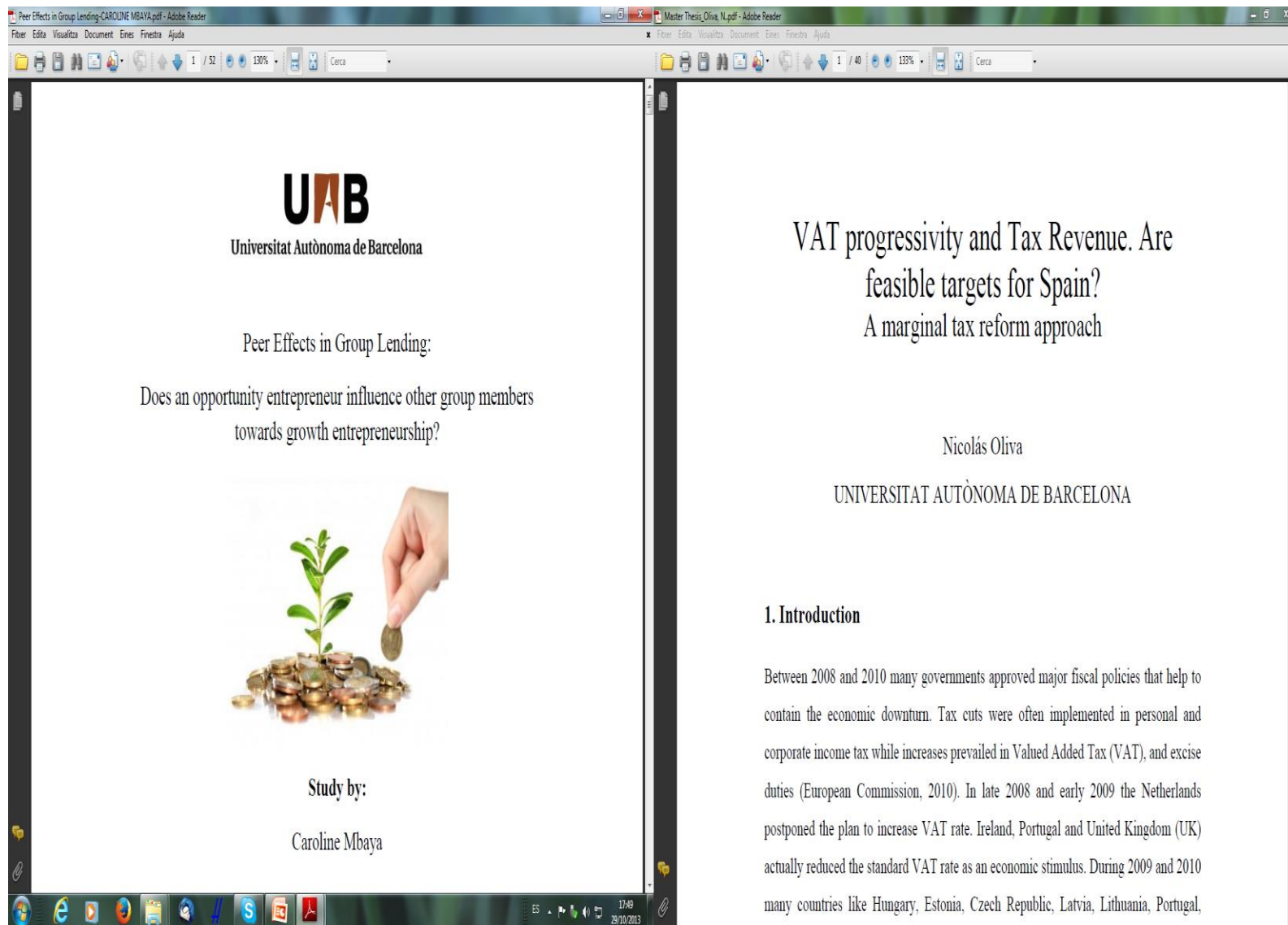
MAREB: Master's Thesis guidelines

Additional information:

- The supervisor should be a teacher/researcher of the **Departments of Applied Economics or Business Economics at UAB** (a co-supervisor from another department or university may be exceptionally admitted, but is not recommended).
- Information about potential thesis supervisors can be found in the **Master's web page** (<http://pagines.uab.cat/mareb/faculty>), as well as in the department's websites (<http://www.uab.cat/departament/economia-aplicada/> and <http://www.uab.cat/departament/empresa/>), and even in Google Scholar (using the list of departments' members).
- A list of materials and references on how to write a thesis, conduct a literature review, etc. and eventually some Masters' Theses examples from previous editions will be uploaded in the **CampusVirtual** as soon as possible.
- Also, a list of helping **research tools** (including journals, working papers, data sources and research seminars) are listed in the master's webpage at:

<http://pagines.uab.cat/mareb/content/research-tools>

2 Master's Thesis (2012-13)



VAT progressivity and Tax Revenue. Are feasible targets for Spain? A marginal tax reform approach

Nicolás Oliva

UNIVERSITAT AUTÒNOMA DE BARCELONA

1. Introduction

Between 2008 and 2010 many governments approved major fiscal policies that help to contain the economic downturn. Tax cuts were often implemented in personal and corporate income tax while increases prevailed in Valued Added Tax (VAT), and excise duties (European Commission, 2010). In late 2008 and early 2009 the Netherlands postponed the plan to increase VAT rate. Ireland, Portugal and United Kingdom (UK) actually reduced the standard VAT rate as an economic stimulus. During 2009 and 2010 many countries like Hungary, Estonia, Czech Republic, Latvia, Lithuania, Portugal,

MAREB: Master's thesis Coordination

- **Coordinators edition 2019-20:**
 - **Dr Alex Rialp (Department of Business)**
Alex.Rialp@uab.cat
 - **Dr Jordi Perdiguero (Department of Applied Economics)**
Jordi.Perdiguero@uab.cat
- **Master's programme Website:**
- <http://pagines.uab.cat/mareb/contents/4-masters-thesis-all-students>
- <http://pagines.uab.cat/mareb/masters-theses>
- <http://pagines.uab.cat/mareb/content/research-tools>
- **Master's programme E-mail:**
master.mareb@uab.cat