

NICOLAS DJOB LI NGUE B.

CY Cergy Paris Université–THEMA, 33 Boulevard du Port, 95000 Cergy, France

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CURRENT AND PAST POSITIONS

Research Fellow, Department of Economics and Management, CY Cergy Paris Université , 2023-present.

FIELDS OF INTEREST

Primary fields:	Public economics, Macroeconomics, Optimal taxation
Secondary fields:	International trade

EDUCATION

Ph.D. in Economics , <i>CY Cergy Paris Université</i>	2020-2025
Thesis title: “ <i>Taxation in a Globalized Economy: Resource Allocation, Monopolistic Competition, and Cross-Border Dynamics</i> ”	
Supervisor: Pascal BELAN	
M.Sc. in Economics , <i>CY Cergy Paris Université</i>	2019 - 2020
<i>Economic Analysis</i>	
M.Sc. in Mathematics , <i>University of Douala</i>	2016 - 2018
B.Sc. in Mathematics , <i>University of Douala</i>	2010 - 2014

REFERENCES

Prof. Pascal BELAN Full Professor CY Cergy Paris Université pascal.belan@cyu.fr +33 (0)6 77 44 55 60	Prof. Simone Moriconi Full Professor IESEG Business school s.moriconi@ieseg.fr
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JOB MARKET PAPER

Djob, N. (2025). Tax Policy Design in a Globalized Economy: A Comparative Analysis of Destination and Origin Principles, THEMA Working Paper 2025-07. [[Latest version](#)]

This paper examines the optimal structure of commodity taxation in an open economy characterized by firm mobility and labor market segmentation. We develop a two-country general equilibrium model with monopolistic competition, endogenous firm relocation, and a dual labor market in which skilled workers earn flexible wages while unskilled workers face wage rigidity. Within this framework, we compare the welfare implications of two competing tax principles: the destination principle (taxation at the point of consumption) and the origin principle (taxation at the point of production). Our central finding is the existence of a threshold condition: when the share of production income accruing to skilled labor exceeds 50%, the origin principle Pareto dominates in a non-cooperative setting; otherwise, the destination principle yields superior outcomes. This result offers a tractable, empirically grounded decision rule based on observable labor market parameters and sheds new light on the design of international tax coordination mechanisms.

SELECTED WORK IN PROGRESS

Djob, N. (2025). Resource Allocation and Tariff Strategies: Rethinking VAT in the Context of Monopolistic Competition, THEMA Working Paper No 2025-13. [\[Latest version\]](#)

Cross-Border Workers and the Evolution of Taxation: A comparative Analysis of Destination and Origin Principles.

TEACHING

Teaching Assistant in Microeconomics I Fall 2025
First year Bachelor students
CY Cergy Paris Université, Prof: Pauline Morault and Cecile Boyer

Teaching Assistant in Microeconomics I Fall 2025
Second year Engineering studies
CY Tech—CY Cergy Paris Université, Prof: François Maublanc

Teaching Assistant in Macroeconomics I Fall 2020, 2021, 2022, 2023. Winter 2025
First year Bachelor students
CY Cergy Paris Université, Prof: Thomas Brodaty and Agustin Perez Barahona

Teaching Assistant Macroeconomics II Winter 2021, 2022, 2023, 2024
First years Bachelor students
CY Cergy Paris Université, Prof: Pamela Bombarda

Teaching Assistant in Mathematics Fall 2024
First year Bachelor students
CY Cergy Paris Université, Prof: Giovanni Lazzarini

Teaching Assistant in Probability Fall 2024
Second year Bachelor students
CY Cergy Paris Université, Prof: Imed Cherif

CONFERENCES AND INVITED PRESENTATIONS

- 2024 The journées Louis-André Gérard-Varet (LAGV) (Marseille, France)
- 2023 THEMA (CY Cergy Paris Université, France) & Annual Congress of the IIPF (Linz, Austria)
- 2022 The journées Louis-André Gérard-Varet (LAGV) (Marseille, France)

GRANTS AND SCHOLARSHIPS

- 2020-2023 Ph.D scholarship - CY Cergy Paris Université
- 2019-2020 Labex MME-DII, *M.Sc. Excellence Full scholarship (€7000)*

OTHER SCIENTIFIC ACTIVITIES

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| Spring 2025 | Lecturer Macroeconomics, online, Special preparatory class (Universities of Yaounde & Douala) |
| Spring 2024 | Lecturer Macroeconomics, online, Special preparatory class (Universities of Yaounde & Douala) |
| Spring 2023 | Lecturer Benefit-cost analysis, online, Special preparatory class (University of Douala) |

SKILLS

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| Languages | French (native), English (fluent), Spanish (basic) |
| IT | R, Python, MATLAB, GAMS, LaTeX, |

ADDITIONAL TRAINING

NABE	Applied econometrics
NABE	Time-Series analysis and Forecasting
NABE	Machine learning for economists