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| module title | Tax Research |
| module number | 88-021-TA11-H-0716 |
| level | Master |
| degree program hosting the module | Taxation, M.Sc. |
| institutional anchoring | Ingolstadt School of Management - WFI |
| subjects involved | Business Administration and Business Taxation, Economics, esp. Public Finance |
| module coordinator | Prof. Dr. Reinald Koch |
| examiner in the module | Prof. Dr. Reinald Koch, Prof. Dr. Dominika Langenmayr |
| credit points (ECTS) | 5 ECTS |
| learning outcomes | <ul style="list-style-type: none"> ▪ Interdisciplinary knowledge about issues in international taxation ▪ Knowledge of current research methods in tax research ▪ Understanding of the advantages of an interdisciplinary approach to research |
| contents/topics | <ul style="list-style-type: none"> ▪ Each year, the seminar focusses on a specific topic in international taxation and considers it from both a business and an economic point of view. ▪ In addition to this specific topic, the seminar teaches methods from both accounting and economics: <ul style="list-style-type: none"> ▪ Empirical and econometric strategies to identify effects of taxation ▪ Economic models applied to international tax issues ▪ Legal aspects of international tax issues |
| formal requirements for participation | None |
| recommended requirements for participation: | None |
| teaching and examination language | English |
| teaching methods/course types | lecture (VL) (2 SWS) / Presentation / Discussion |
| ECTS awarding criteria | performance record assessed with at least "sufficient": Presentation (100 %) |
| Workload / Distribution of ECTS credits | contact/self-study in lecture and final presentation: 2 ECTS, corresponds to 60 hours |

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| | <p>preparation and follow-up (includes coursework): 1 ECTS, corresponds to 30 hours</p> <p>preparation assessment: 2 ECTS, corresponds to 60 hours</p> <p>total = 5 ECTS, corresponds to 150 hours</p> |
| modul grade | assessment |
| polyvalence with other degree programs/accessibility notes. | Business Administration, M.Sc. (FACT) |
| course rotation | WiSe / winter term |
| remarks | |