

# Multinational Firms and their Taxation

*Multinationale Unternehmen und ihre Besteuerung*

**Module Number** | 82-021-VWLECO09-H-0507

**Degree** | Bachelor

**Semester** | Summer

**Course Type** | Lecture and Tutorial

**Participation Limit** | None

**Creditable for** | Elective

**Contact Hours** | 4 hours/week

**Number of Credits** | 5 ECTS

**Language** | German

**Chair** | Economics, esp. Public Finance

**Lecturer** | Prof. Dr. Dominika Langenmayr

---

## Learning Outcomes

- Students understand the tension between national states and multinational firms.
- They gain insight into the complex effects of policy measures.
- Students learn to apply economic reasoning in different contexts and to assess the overall economic implications of tax laws.
- Students become acquainted with different approaches to current research questions.

---

## Module Content

- Why do multinational firms exist? Explanations from international trade theory
- Subsidies for foreign direct investment
- Tax competition among states
- How are multinational firms' profits taxed?
- Profit shifting and measures against it

---

## Teaching Methods

- Lecture
- Tutorial
- Diskussion

---

## Grading

- Final Exam (100%)

---

## Assessment criteria in detail

- Written exam at the end of the semester

---

## Average Workload

30 h = Time of attendance lecture

30 h = Preparation and postprocessing lecture

30 h = Time of attendance tutorial

30 h = Preparation and postprocessing tutorial

30 h = Exam preparation

150 h = Total workload

---

## Previous Knowledge/Prerequisites

- None

---

## Readings

- Literature for each topic will be announced in the lectures.