

International Tax: Interdisciplinary Aspects

Interdisziplinäre Aspekte der internationalen Besteuerung

Module Number | 88-021-TA11-H-0716

Degree | Master

Semester | Winter

Course Type | Seminar

Participation Limit | max 15 students (favored Taxation)

Creditable for | Elective FACT, Compulsatory Elective Taxation

Contact Hours | 2 hours/week (partially blocked)

Number of Credits | 5 ECTS

Language | English

Chair | Business Administration, esp. Business Taxation and Economics, esp. Public Finance

Lecturer | Prof. Dr. Reinald Koch and Prof. Dr. Dominika Langenmayr

Learning Outcomes

- 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

Module Content

- 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:
 - Empirical and econometric strategies to identify effects of taxation
 - Economic models applied to international tax issues
 - Legal aspects of international tax issues

Teaching Methods

- Lecture
- Presentation
- Discussion

Grading

- Presentation

Assessment criteria in detail

- Each student gives a presentation and answers questions from the audience and the lectures regarding the topic of the presentation.

Average Workload

30 h = Time of attendance of the lecture

30 h = Preparation and postprocessing of the lecture

30 h = Time of attendance of seminar

60 h = Preparation of the presentation

150 h = Total workload

Previous Knowledge

- Basic knowledge of company taxation
- Basic knowledge of empirical methods
- Undergraduate microeconomics

Readings

- Readings will be announced at the beginning of the course