Tax Policy in Research and Practice: An Excursion to Political Berlin

Module title	Tax Policy in Research and Practice: An Excursion to Political Berlin
Module title German	Steuerpolitik in Wissenschaft und Praxis: Eine Exkursion ins politische Berlin
Module number	88-021-
Level	Master modul
Course rotation	Summer term (2-jähriger Turnus)
Degree program hosting the module	Taxation M.Sc.
Institutional anchoring	Ingolstadt School of Management
Subjects involved	Economics, esp. Public Finance
Module Coordinator	Prof. Dr. Dominika Langenmayr
Credit Points (ECTS)	5 ECTS

Learning outcomes:

- *Through engagement with political institutions and decision-making processes, students strengthen their ability to analyze complex, practical contexts. They acquire the ability to identify the interests and roles of various political actors and interest groups in tax policy processes and to analytically assess their influence on political decisions.*
- *They develop the competence to prepare for conversations with political actors, to ask targeted professional questions in these discussions, and to critically question positions.*
- *Students are able to theoretically and empirically classify and crit-ically evaluate the mechanisms of current tax policy measures.*
- *They learn to document their own observations and insights from excursions and to critically reflect on them afterward, sharpening their analytical and argumentative skills.*

Contents and Topics:

- *Visits to political institutions such as the Bundestag, the Federal Ministry of Finance, the Federal Ministry for Economic Affairs and Climate Action, or similar institutions.*
- *Discussions with members of parliament and officials about the design and current developments in tax policy in Germany and at the EU level.*

- *Theoretical and practical exploration of current tax policy topics such as:*
  - *The impact of taxes on investment and economic growth*
  - *Bureaucratic and compliance costs of tax regulations*
  - *Global minimum tax and its economic effects*
  - *The CO border adjustment mechanism (CBAM) as a climate policy instrument*
  - *Tariffs in a new geopolitical environment*
- *Analysis of tax policy decision-making and the roles of various po-litical actors and interest groups.*

Formal requirements for participation:

- *None*

Recommended requirements for participation:

- *None*

Teaching and examination language:

- *German; written work possible in English*

Teaching methods/course types:

- *Seminar (SE) (1 SWS)*
- *Excursion (EX) (2 SWS)*
- *Self-directed Learning (SGL)*

ECTS awarding criteria:

- *Performance record assessed with at least "sufficient": Portfolio (Presentation for preparation, leading discussions during the excursion, written excursion report). Doctoral students must additionally relate the content to their own research and submit a policy brief on their research.*

Workload/ Distribution of ECTS credits:

- *15 h = Participation in the preparatory seminar*

- *30 h = Preparation for the excursion*
- *45 h = Participation in the excursion*
- *60 h = Follow-up and writing of the excursion report*
- *150 h = Total*

Modul grade:

- *Portfolio (100 %)*

Polyvalence with other degree programs/accessibility notes:

- *Master's Program in Business Administration*
- *Doctoral Studies at WFI*

Remarks:

- *Students must cover the costs of the excursion themselves. Further in-formation will be provided on the department's homepage.*