

Multinational Firms and their Taxation

Multinationale Unternehmen und ihre Besteuerung

Module Number | 88-021-TX06-H-0719

Degree | Master

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

Chair Owner | Prof. Dr. Dominika Langemayr

Lecturer | Prof. Dr. Dominika Langemayr

Learning Outcomes

- Students understand the tension between national states and multinational firms.
- They have a scientifically based and deep understanding of the economic decisions and the taxation of multinational firms and are able to discuss critically various issues in this area.
- Students can apply economic reasoning independently to different contexts. They can assess the overall economic implications of tax laws.
- Students become acquainted with different approaches to current research questions. They are able to interpret research results independently and reflect on them critically.

Module Content

- Why do multinational firms exist? Explanations from international trade theory
- National states vs multinational firms
- Subsidies for foreign direct investment
- Tax competition among states
- Profit shifting
- Measures against profit shifting
- Alternative tax systems

Teaching Methods

- Lecture
- Tutorial
- Discussion

Grading

Final Exam	100%
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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

- none

Readings

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