

7.1 Module: TAX 802 Applied Taxation Research I

Contents:

- Conceptual foundations of business taxation: optimal capital/investment choice of firms in the presence of taxes and the role of equity and debt financing in a world with tax differentials.
- Core empirical methods that are used in applied empirical business taxation research: potential outcome framework, surveys, difference-in-difference estimation. Class sessions are mostly organized along the methods in the standard tool kit of empirical research. We start off each topic with a brief and easy overview of the method. Afterwards, a student will summarize a paper using the respective method and we will discuss in class. For each method, we identify a set of core papers which use the respective method, present examples of a state-of-the-art application and are relevant topic wise. These core papers are summarized and discussed in class. We expect all students to read the core papers that we cover in class.

Learning outcomes:

Students become acquainted with important topics and methods for causal identification in empirical tax research.

Students can identify the most appropriate empirical methods for their own research projects.

Students can comprehend state-of-the-art literature and they can critically discuss strengths and weaknesses of recent research papers.

Prerequisites:

Formal: -

Recommended: Advanced Econometrics I or Applied Econometrics I

Obligatory registration: yes

Further Information on the registration:
Website of the CDSB

Courses	Hours per week	Self-study
Lecture	4	8

ECTS in total 6

Form of assessment	Presentation Essay Participation in class
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Preliminary course work -

Lecturer/Person in charge Prof. Dr. Johannes Voget, Prof. Dr. Philipp Dörrenberg

Duration of module 1 semester

Offering	Spring term
Language	English
Learning Goals / Learning Objectives	LG1/LO3; LG2/LO1
Range of application	Doctoral Program