

Master's Thesis for Tax Students

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The purpose of a master's thesis at the Chairs of Business Taxation is the science-based examination of a taxation related subject and thereby the enhancement of taxation related knowledge.

Master's theses at our chairs can be methodologically versatile; empirical and analytical as well as qualitative and normative methods may be used. The master's thesis can be written in English or German.

Prerequisites

- The successful completion of the seminar "TAX 730 - Seminar in betriebswirtschaftlicher Steuerlehre".
- The successful completion of another seminar in the Area Accounting and Taxation may also be sufficient.
- Prior knowledge of corporate taxation by taking further master courses offered by the tax chairs is recommended.

Application

At the chairs of business taxation, you may start your master's thesis **at any time**. If you want to apply for a master's thesis, please fill out the application form and send it to the contact person at our chairs. Please hand in applications no later than **three weeks before** your desired starting date.

We kindly ask students to choose their own topic for their thesis. Support through our research assistants is provided throughout the thesis. Students are supposed to propose one possible topic with their application. Based on your topic proposal we will allocate a suitable supervisor for your master's thesis, who will assist in the further development of the final topic.

Application process:

- 1) Students form an opinion about a research question in the context of business taxation they would like to study.
- 2) Students fill out the application form, proposing a one-page overview of the envisioned research question (What? Why? How?).
- 3) The application form has to be sent to the contact person at our chairs (Alina Pfrang, alina.pfrang@uni-mannheim.de) no later than three weeks before the desired starting date.
- 4) Based on the topic proposal we try to find the supervisor who best matches the student's scientific interests.
- 5) The assigned supervisor contacts the student.

Topic Proposal

We kindly ask students to develop their own master's thesis topics based on their own ideas. We are open to any thesis topics with a connection to the field of business taxation. The research focuses of our chairs and the contents of our master TAX courses provide guidance. Interfaces to other areas of business administration or economics are also possible.

The starting point of your topic proposal constitutes a research question. Both, **qualitative and normative as well as empirical and analytical** research questions in the field of taxation are possible.

Qualitative and normative research questions can cover a wide range of issues in national and international business taxation. They are based on legal and/or theoretical foundations. Tax reforms, changes in tax and accounting legislation (at the OECD, EU, or national level), or judgments concerning tax matters (by the European Court of Justice or national courts) can be discussed and evaluated based on normative principles, legal considerations, or economic effects. Moreover, qualitative research can analyze financial statements regarding tax or tax-related topics. In addition, it might be possible to transfer qualitative findings into quantitative models, for example by calculating the effective tax burden of a tax policy or by identifying specific effects of a tax measure.

Empirical and analytical research questions explore cause and effect relationships in the context of business taxation. The starting point of an empirical study is the question "What is the effect of X on Y?" or "What happens to Y if we change X?". Empirical questions in business taxation can investigate the effect of a change in taxation, a new tax reform or a change in tax or accounting legislation on business decisions and/or firm behavior. An example of an empirical research question in the context of business taxation is "What is the effect of an increase in corporate taxes on firms' investment decisions?". To address empirical research questions the availability of data is important. We will provide an overview of databases and some guidance on the use of statistical programs at the end of this guideline.

In a next step, we would like you to draft and send us a **topic proposal** (one-pager included in the application form) which includes the following elements:

- **WHAT?**
What is (are) the research question(s) that you plan to tackle? What is the essence of the study?
- **WHY?**
Why is the research question relevant? Why is it a problem or puzzle?
- **HOW?**
How do you plan to address the research question(s)? What is your intended research design and/or methodology?

Additionally, we would like you to include two relevant research articles on which your topic proposal is built on.

We would like to encourage you to think about a desired research question for your master's thesis beforehand. Your assigned supervisor will then help you to further develop your thesis topic. We do not expect you to hand in an already perfectly elaborated thesis proposal.

Registration of the Thesis

- Once the topic has been determined in consultation with your supervisor, your master's thesis is officially registered.
- Time for completion: 20 weeks.
- 50 pages of content.

Master Colloquium

Each student will present and discuss their research question and research approach within the framework of a master colloquium. The colloquium usually takes place in the middle of the writing time upon individual agreement. Please approach your supervisor after 1 month of writing the thesis for setting up an appointment for your presentation. The aim of the master colloquium is to provide students with support for their remaining work on their thesis and to identify possible areas for further development. The presentation is not graded.

In parallel students are supposed to attend the master colloquia of other thesis students. These prepare you for your own presentation and give you the opportunity to provide feedback to other thesis students. The dates for the master's thesis colloquia will be announced through interactions with your supervisor.

Submission of the Thesis

- Submission of two printed copies.
- Submission of a pdf-file via e-mail to the supervisor.

Scientific Regulations and Guidelines

We compiled all relevant information regarding scientific regulations and guidelines in our [guidelines for scientific papers](#) and in our [handbook for scientific writing](#). You can also find a LaTeX Template on our website.

Access to Data and Statistics Software

If you plan to write an empirical master's thesis at our chairs we recommend you to attend the „TAX 620 – Applied Empirical Research: Methods and Practical Implementation“ course in the semester before starting your thesis. The course provides you with basic knowledge about the most important empirical methods and how to use statistical software and common business databases.

In general, we advise students to use Stata, R or Python for their master thesis. While a [STATA license](#) is offered to students by the university, R and Python are freely available on the Internet.

For an overview of the various financial and accounting databases available at the University of Mannheim, please refer to the database overview of the [Universitätsbibliothek Mannheim](#).