UNIVERSITÄT MANNHEIM
Fakultät für Betriebswirtschaftslehre

CHAIR OF BUSINESS ADMINISTRATION AND TAXATION

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TAX 730: Seminar in Taxation
Taxation in a Changing World: Trends, Challenges, and Opportunities
(Spring 2026)

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Topic 1: Begründung einer Betriebstätte durch Tätigkeiten im Homeoffice – Eine kritische Analyse aktueller Entwicklungen

Description:

An das Konzept der Betriebstätte ist die Aufteilung von Steuersubstrat sowohl im internationalen Kontext (zwischen Staaten) als auch im nationalen Kontext (zwischen Kommunen im Rahmen der Gewerbesteuerzerlegung) geknüpft. Entsprechend ist die Auslegung der jeweiligen Vorschriften im Abkommensrecht (Art. 5 OECD-MA) und deutschen Steuerrecht (§ 12 AO) von höchster Relevanz. Im Zuge der Covid-19-Pandemie hat die Arbeit aus dem Homeoffice erheblich zugenommen. Dabei ist aus Unternehmenssicht fraglich, ob bei regelmäßigem Tätigwerden eines Mitarbeiters in dessen Wohnung möglicherweise eine Betriebstätte begründet wird. Die Finanzverwaltung hat 2024 zu dieser Thematik mit einer Modifikation des Anwendungserlasses zur Abgabenordnung (AEAO) Stellung bezogen und auch bezüglich des Abkommensrechts erfolgten in den letzten Jahren Anpassungen des OECD-Musterkommentars. Ziel der Arbeit ist es, die aktuellen Entwicklungen zur Homeoffice-Betriebstätte kritisch zu beleuchten und zu analysieren, welche Herausforderungen sich für Unternehmen – gerade in grenzüberschreitenden Fällen – ergeben können.

Further readings:

Gerner, B., 2024. Die Tätigkeit von Arbeitnehmern aus dem Homeoffice als Betriebstätte des Unternehmens? Internationales Steuerrecht, S. 564-570.

Nitzschke, D., Becker, J. D., 2025. Steuerfolgen der Tätigkeit in einem inländischen Homeoffice für ein ausländisches Unternehmen. Internationales Steuerrecht, S. 449-456.

Peter, M., Hierl, R., 2024. Rolle rückwärts – BMF positioniert sich zur Homeoffice-Betriebstätte. Deutsches Steuerrecht, S. 1394-1399.

Sixt, M., Sturm, S., 2024. Die Begründung von Betriebsstätten im Kontext von Homeoffice und Workation - Ein Überblick. beck.digitax, S. 82-88.

Topic 2: Multinational Enterprises and Cross-Border Labor Mobility: A Critical Review of Evidence on Personal Income Taxation and Workforce Relocation

Description:

In recent years, a growing number of tightened regulations has increasingly constrained the use of tax incentives targeted at corporations, narrowing opportunities for both governments seeking to attract investment and firms aiming to minimize the tax burden through profit-shifting practices. As a response, many countries have shifted their attention toward preferential personal income tax schemes, particularly those targeting highly skilled foreign workers. These policies create new cross-country tax differentials that may influence where multinational enterprises (MNEs) choose to allocate their employees, potentially in order to minimize labor costs. This can be done either in the form of relocating labor within the MNE or through the firing-and-hiring channel. The objective of this seminar thesis is to critically review the existing literature on whether and how individuals and MNEs adjust their global labor allocation in response to such personal tax incentives.

Further readings:

Crinò, R., 2009. Offshoring, multinationals and labour market: A review of the empirical literature. Journal of Economic Surveys, 23(2), 197–249.

Kleven, H. Landais, C., Muñoz, M., Stantcheva, S., 2020. Taxation and Migration: Evidence and Policy Implications. Journal of Economic Perspectives 34(2), 119-142.

Konings, J., & Murphy, A. P., 2006. Do Multinational Enterprises Relocate Employment to Low-Wage Regions? Evidence from European Multinationals. Review of World Economics, 142(2), 267–286.

Muñoz, M., 2023. Do European Top Earners React to Labour Taxation Through Migration ? Working Paper, available at https://drive.google.com/file/d/1RtRhjMv8K4-2VJOcAi3DvaLqr0187x2Q/view (24.10.2025).

Topic 3: Resolving Cross-Border Tax Disputes: A Critical Analysis of the OECD's Mutual Agreement Procedure (MAP)

Description:

Cross-border activities of multinational enterprises (MNEs) increasingly give rise to tax disputes, driven by growing complexity and uncertainty in the international tax environment. One key instrument for resolving such disputes is the Mutual Agreement Procedure (MAP). Rooted in Article 25 of the OECD Model Tax Convention, MAP has been incorporated into numerous double tax treaties. Taxpayers who consider that they have been taxed in a manner inconsistent with the applicable double tax treaty can request the initiation of a MAP, thereby prompting the competent authorities of the states concerned to resolve the issue. Despite its importance, MAP has been criticized for its lengthiness and lack of transparency. The objective of this seminar thesis is to critically analyze the MAP by reviewing the existing literature, with a particular focus on its strengths and weaknesses as a mesaure for resolving cross-border tax disputes.

Further readings:

Van Hulle, G., 2020. The mutual agreement procedure and alternative dispute resolution in practice. IFA Research Paper.

Malamis, S. E., Cai, Q. 2021. International Tax Dispute Resolution in Light of Pillar One: New Challenges and Opportunities. Bulletin for International Taxation, 75(2), 94–107.

Markham, M., 2016. Seeking New Directions in Dispute Resolution Mechanisms: Do We Need a Revised Mutual Agreement Procedure?, Bulleting for International Taxation, 70(1-2), 82-94.

Markham, M. 2019. Mandatory binding tax arbitration—is this a pathway to a more efficient Mutual Agreement Procedure?, Arbitration International 35(2), 149-170.

Topic 4: The Impact of Private Equity Ownership on Tax and Accounting Firms – A Critical Assessment

Description:

Private equity (PE) ownership of tax advisory and accounting firms has increased substantially in recent years and has become the focus of growing public debate. While prior research examines how PE ownership affects firm performance, governance, and strategic decision-making more broadly, the implications for professional services firms may differ due to their strict regulatory environment, reputation-driven business models, and the central importance of human capital. The objective of this seminar thesis is to provide a critical assessment of the key challenges and opportunities associated with PE ownership in tax and accounting firms. It should draw on both the broader literature on the effects of PE ownership on firms in general and the emerging evidence specifically examining PE involvement in tax and accounting firms.

Further readings:

Davis, S. J., Haltiwanger, J., Handley, K., Lipsius, B., Lerner, J., Miranda, J., 2021. The (Heterogenous) Economic Effects of Private Equity Buyouts. Management Science 71(11), p. 9569–9587.

Doan, T., Utke, S., Zhou, Y., Zou, Y., 2025. The Consequences of Private Equity Investment in Accounting Firms. Working Paper available at https://ssrn.com/abstract=5147703 (14.11.2025).

Lerner, J., Sorensen, M., Strömberg, P., 2011. Private Equity and Long-Run Investment: The Case of Innovation. Journal of Finance 66(2), p. 445-477.

Mao, V. Y., Minutti-Meza, M., Ou, Z., Zimmerman, A., 2025. A Primer for Understanding and Researching Private Equity Investments in the Accounting Industry. Working Paper available at https://dx.doi.org/10.2139/ssrn.5634890.

Olbert, M., Severin, P. H., 2023. Private Equity and Local Public Finances. Journal of Accounting Research 61(4), p. 1313-1362.

Topic 5: Taxation of Cryptocurrencies Across Selected OECD Countries: A Comparative Analysis of Policy Approaches

Description:

Cryptocurrencies have evolved from niche digital assets to widely traded instruments, prompting OECD countries to develop diverse tax rules for classification, valuation, and reporting. These differences create uncertainty for taxpayers and opportunities for tax arbitrage. The aim of this seminar thesis is to compare how a small number of selected OECD jurisdictions – for example Germany, the United States, and the United Kingdom – tax cryptocurrencies for income tax and capital gains purposes. The thesis focuses on the conceptual differences between countries' approaches, the practical challenges that arise from these inconsistencies, and how these differences shape taxpayer behaviour and compliance.

Further readings:

Baer, K., De Mooij, R., Hebous, S., & Keen, M., 2023. Taxing Cryptocurrencies. Oxford Review of Economic Policy 39(3), p. 478-497.

Fejerskov Boas, H., & Barake, M., 2025. Enforcing Taxes on Cryptocurrencies. Working Paper available at https://papers.ssrn.com/sol3/Delivery.cfm?abstractid=5711065.

OECD, 2020. Taxing Virtual Currencies: An Overview of Tax Treatments and Emerging Tax Policy Issues. OECD Publishing, Paris, https://doi.org/10.1787/e29bb804-en.

Topic 6: Zinsabzugsbeschränkungen in der Europäischen Union - Eine länderübergreifende Analyse

Description:

Beschränkungen des Zinsabzugs stellen ein zentrales steuerpolitisches Instrument zur Begrenzung von Gewinnverlagerungen dar. Während mit der Anti-Tax-Avoidance-Directive (ATAD) erstmals ein unionsweit verbindlicher Rahmen für die Beschränkung des Zinsabzugs geschaffen wurde, bestehen in vielen Staaten weiterhin zusätzliche nationale Regelungen, die zum Teil bereits vor der ATAD eingeführt wurden oder bewusst über deren Mindeststandard hinausgehen. Dazu gehören frühere Thin-Capitalization-Regeln, strengere nationale Zinsschranken, eigenständige Escape-Klauseln sowie ergänzende Anti-Abuse-Mechanismen.

Ziel dieser Arbeit ist es, einen Überblick über die Entwicklung, Implementierung und Wirkungsweise verschiedener Zinsabzugsbeschränkungen in der Europäischen Union zu geben.

Further readings:

IBFD Tax Research Platform. Country Tax Guides.

OECD, 2017. Limiting Base Erosion Involving Interest Deductions and Other Financial Payments, Action 4 - 2016 Update: Inclusive Framework on BEPS, OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing, Paris. http://dx.doi.org/10.1787/9789264268333-en (25.11.2025).

OECD. Interest limitation rules - Corporate tax statistics, OECD Data Explorer. https://data-explorer.oecd.org/vis?pg=0&bp=true&snb=15&df[ds]=dsDisseminateFinalDMZ&df[id]=DSD_QDD_ILR%40DF_QDD_ILR&df[ag]=OECD.CTP.TPS&df[vs]=1.0&dq=.A..&lom=LASTNPERIODS&lo=1&to[TIME_PERIOD]=false&lc=en&vw=tb (25.11.2025).

Richtlinie 2016/1164/EU des Rates vom 12. Juli 2016 mit Vorschriften zur Bekämpfung von Steuervermeidungspraktiken mit unmittelbaren Auswirkungen auf das Funktionieren des Binnenmarkts, Amtsblatt der Europäischen Union, S. L 193/1-14.

Topic 7: Artificial Intelligence in the Corporate Tax Function: Opportunities and Challenges

Description:

Artificial intelligence is increasingly integrated into corporate accounting and tax functions, from compliance automation to risk assessment and documentation. The aim of this seminar thesis is to critically evaluate the current state of integration of AI-enabled and other advanced digital tools within corporate accounting and tax departments. The analysis should focus on both the potential value and operational and governance challenges arising from such technology adoption. Particular emphasis should be placed on (i) the range of technological solutions available to firms, from simple ERP systems to modern AI-based solutions, (ii) the strategic benefits these tools can offer in terms of efficiency, accuracy, and decision support, and (iii) the organizational, legal, and cost considerations that shape firms' decisions to invest in or refrain from adopting digital tax compliance and analytics technologies.

Further Readings:

Kim, D., Sutherland, A., Vetter, F. 2025. Business Software Adoption Through the Lens of Directed Technological Change. Working Paper (July 2025), available at https://papers.ssrn.com/sol3/papers.cfm?abstract_id=5369069 (28.11.2025).

Kokina, J., Davenport, T. 2017. The Emergence of Artificial Intelligence: How Automation is Changing Auditing. Journal of Emerging Technologies in Accounting, 14(1), p. 115-122.

Krupa, T, Mullaney, M., 2025. The Use of Artificial Intelligence in Decision-Making: Evidence from the Effectiveness of Corporate Tax Strategies. Working Paper (September 2025), available at https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4710463 (28.11.2025).

Thomson Reuters Tax & Accounting, https://tax.thomsonreuters.com/blog/how-genai-is-changing-corporate-tax-and-what-businesses-can-do-about-it/ (28.11.2025).

Topic 8: Tax Compliance in the Digital Age: The Role of Online Marketplaces

Description:

With rising globalization, digital platforms offering goods or services are gaining size and importance for the economy. These so-called online marketplaces, such as Airbnb, eBay and Uber, act as intermediaries between sellers and consumers. However, online marketplaces themselves are generally not liable for tax on the transactions they facilitate, because they merely act as intermediaries. This seminar paper examines how contemporary policy initiatives in different jurisdictions attempt to integrate online marketplaces into existing systems of tax administration in order to improve tax compliance among sellers who use these platforms. The analysis focuses on the regulatory ideas that guide recent reforms and reform proposals, such as the Directive on Administrative Cooperation 7 (DAC7) or the concept of the deemed supplier rule. These reforms assign platforms a more active role in tax compliance, for example through reporting requirements for information supplied by third parties or through obligations that resemble third party withholding. The purpose of the seminar paper is to clarify how policymakers conceive the responsibilities of digital intermediaries and how these regulatory concepts intend to shape future models of cooperative tax governance.

Further Readings:

Bibler, A. J., Teltser, K. F., Tremblay, M. J., 2021. Inferring tax compliance from pass-through: Evidence from AirBnB tax enforcement agreements. The Review of Economics and Statistics, 103(4), p. 636-651.

Kleven, H. J., Knudsen, M. B., Kreiner, C. T., Pedersen, S., and Saez, E., 2011. Unwilling or unable to cheat? Evidence from a tax audit experiment in Denmark. Econometrica, 79(3), p. 651–692.

OECD, 2019. The Role of Digital Platforms in the Collection of VAT/GST on Online Sales, Publishing Paris, available at: https://doi.org/10.1787/e0e2dd2d-en (14.11.2025).

Pomeranz, D., 2015. No taxation without information: Deterrence and self-enforcement in the value added tax. American Economic Review, 105(8), p. 2539–2569.

Topic 9: The Effect of Fiscal Policies on Location Decisions – A Critical Review of the Literature

Description:

Globalization and the growing mobility of firms have increased interest in how fiscal policies influence location decisions. Taxes and compliance requirements act as key push-and-pull factors: higher tax rates raise operating costs, while complex tax systems add to compliance burdens. Public debates around corporate relocations further highlight the importance of the fiscal environment, with firms and policymakers frequently citing tax levels and regulatory freedom as decisive factors for relocation decisions. Against this backdrop, this thesis provides a critical review of the literature on how different elements of fiscal policy shape location choices. The analysis should consider various aspects, including corporate and personal tax rates, tax incentives, and compliance costs, to clarify the mechanisms through which fiscal policies affect firms' decisions on where to establish their operations.

Further Readings:

Chow, T., Huang, S., Klassen, K.J., Ng, J., 2021. The Influence of Corporate Income Taxes on Investment Location: Evidence from Corporate Headquarters Relocations. Management Science, p. 1-22.

Giroud, X., Rauh, J., 2019. State Taxation and the Reallocation of Business Activity: Evidence from Establishment-Level Data, Journal of Political Economy, 123(3), p. 1262-1316.

Laamanen, T., Simula, T., Torstila, S., 2011. Cross-border relocations of headquarters in Europe. Journal of International Business Studies 43, p. 182-210.

Rickman, D., Wang, H., 2020. U.S. State and Local Fiscal Policy and Economic Activity: Do We Know More Now? Journal of Economic Surveys, p. 424-465.

Slattery, C., Zidar, O., 2020. Evaluating State and Local Business Incentives. Journal of Economic Perspectives, 34(2), p. 90-118.

Topic 10: Die Verhältnismäßigkeit der globalen Mindeststeuer in Deutschland – Eine rechtliche Analyse

Description:

Die globale Mindeststeuer stellt einen bedeutenden Eingriff in die (inter-)nationale Unternehmensbesteuerung dar. Mit ihrer Umsetzung in deutsches Recht verfolgt der Gesetzgeber das Ziel, aggressive Steuervermeidungspraktiken multinationaler Konzerne einzudämmen und einen fairen internationalen Steuerwettbewerb sicherzustellen. Gleichzeitig wirft die Einführung der Mindeststeuer verfassungs- und europarechtliche Fragen auf, insbesondere im Hinblick auf das in Deutschland geltende Verhältnismäßigkeitsprinzip. Die Seminararbeit soll daher untersuchen, ob die globale Mindeststeuer in ihrer deutschen Ausgestaltung den Anforderungen der Verhältnismäßigkeit genügt. Zentrale Analysepunkte sind die Legitimität der mit der Mindeststeuer verfolgten Ziele, die Eignung und Erforderlichkeit der Regelungen zur Zielerreichung sowie die Angemessenheit der damit verbundenen Belastungen für Unternehmen. Die Arbeit liefert damit einen Beitrag zur aktuellen steuerpolitischen und rechtswissenschaftlichen Diskussion über die Grenzen international koordinierter Steuerregulierung.

Further Readings:

European Union, 2022. Richtlinie (EU) 2022/2523 des Rates vom 14. Dezember 2022 zur Gewährleistung einer globalen Mindestbesteuerung für multinationale Unternehmensgruppen und große inländische Gruppen in der Union, verfügbar unter: https://eur-lex.europa.eu/eli/dir/2022/2523/oj (27.11.2025).

Hey, J., 2021. Kapitel 3 Steuersystem und Steuerverfassungsrecht. In: Tipke, K., Lang, J. (Hrsg.). Steuerrecht. Verlag Dr. Otto Schmidt, Köln, S. 126-127.

Spengel, C., Klein, D., Müller, J., Pfrang, A., Schulz, I., Winter, S., Gaul, J., Weck, S. und Wickel, S., 2023. Die globale Mindeststeuer – Kosten und Nutzen aus deutscher Sicht. Der Betrieb: DB, 76, S. 1–14.

Spengel, C., Schulz, I., Winter, S., 2023. Steuerplanung unter der globalen Mindeststeuer. Der Betrieb: DB, 76, S. 2198–2205.

Topic 11: Digital Services Taxes and Consumer Welfare – A Critical Literature Review

Description:

Digital Services Taxes (DSTs) have emerged as a temporary and national policy response to the tax challenges posed by highly digitalized business models, particularly in the context of ongoing delays and uncertainty surrounding the implementation of Pillar One under the OECD/G20 BEPS framework. While these taxes are formally levied on large multinational platforms, recent empirical evidence suggests that the economic burden may be partly shifted to consumers through higher prices, increased platform fees, or changes in market structure. This seminar thesis will critically review theoretical arguments and empirical research on the incidence of DSTs, focusing specifically on how these taxes affect consumer welfare in digital marketplaces. It will examine how price pass-through, online competition and platform power shape the welfare consequences of DSTs on consumers.

Further readings:

Langenmayr, Dominika & Muddasani, Rohit, 2025. Navigating the Amazon: The Incidence of Digital Service Taxes, Working Paper (June 2025), online abrufbar unter https://research.wu.ac.at/ws/portalfiles/portal/76680012/2025_05_DST_2_.pdf (27.11.2025).

Borders, K., Balladares, S., Barake, M., Baselgia, E., 2023. Digital service taxes. EU Tax Observatory.

Cui, W., 2019. The superiority of the digital services tax over significant digital presence proposals. National Tax Journal 72. 839–856.

Cui, W., & Hashimzade, N., 2019. The Digital Services Tax as a Tax on Location-Specific Rent. CESifo Working Paper No. 7737.

Copenhagen Economics, 2018. The Proposed EU Digital Services Tax: Effects on Welfare, Growth and Revenues. Copenhagen Economics Report for the European Policy Centre.

Topic 12: Pillar 1 and Digital Services Taxes - Complementary Mechanisms or Substitute Approaches in International Taxation?

Description:

The rapid digitalisation of the global economy has intensified debates on how best to tax multinational companies, especially those with digital business models. These business models often circumvent traditional tax frameworks, and two main approaches have emerged in response: Pillar 1, an initiative under the OECD/G20 Inclusive Framework aimed at reallocating taxing rights to market jurisdictions, and Digital Services Taxes (DSTs), unilateral measures enacted by individual countries targeting digital revenues. While Pillar 1 proposes a global solution, DSTs reflect national attempts to address perceived gaps in the taxation of digital businesses. Their complementarity, or the advantage of having only one of them, can be assessed by reviewing existing DSTs and the Pillar 1 rules and analysing their potential interactions.

Further readings:

Avi-Yonah, R., Kim, Y. R. C., Sam K., 2022. A new framework for digital taxation. Harvard International Law Journal 63(2), p. 279–341.

Hines, J. R., 2023. Digital Tax Arithmetic. National Tax Journal 76(1), p. 119–143.

Stollsteiner, G., 2024. Fair Taxation in the Digital Age: Can the OECD Two-Pillar Solution replace Digital Services Taxes?. Financial Law Review 33(1), p. 1–15.

Vella, J., 2019. Digital services Taxes: Principle as a Double-Edged Sword. National Tax Journal 72(4), p. 821–838.

Navarro, A.,Kostić, S., 2023. Pillar One and Mobility – A Truly Global Solution?. Intertax 51(12), p.840–850.

Topic 13: The Use of Artificial Intelligence in Tax Administration: Opportunities and Challenges for Tax Compliance and Enforcement

Description:

The increasing digitalization of economic activity has transformed not only how companies operate, but also how tax administrations function. In recent years, tax authorities around the world have started to adopt artificial intelligence (AI) tools such as machine learning algorithms, predictive analytics, and automated risk assessment systems to enhance the efficiency and accuracy of tax compliance and enforcement. These technologies promise substantial benefits, including improved detection of non-compliance, more targeted audits, and reduced administrative burdens. At the same time, the use of AI introduces a range of new challenges, such as concerns about transparency, algorithmic bias, and the protection of taxpayer rights. This seminar thesis aims to critically review the existing literature on the use of AI in tax administration, examining both its potential to strengthen compliance and enforcement and the potential risks and unintended consequences associated with its adoption.

Further readings:

Baumann, E., Freudenberg, M., Schanz, D., Simons, D., Zimmermann, F., 2025. KI und Steuern. Schmalenbach IMPULSE 5, p. 1-12.

OECD, 2025. Governing with Artificial Intelligence: The State of Play and Way Forward in Core Government Functions, available at https://doi.org/10.1787/795de142-en (24.11.2025).

Schmidt, C. 2023. KI-Einsatz in der Finanzverwaltung – Chancen und Herausforderungen des technologischen Wandels. NEGZ Kurzstudie 31, available at https://doi.org/10.30418/2626-6032.2023.31 (24.11.2025).

Serrano Antón, F., 2021. Artificial Intelligence and Tax Administration: Strategy, Applications and Implications, with Special Reference to the Tax Inspection Procedure. World Tax Journal 13(4), p. 575-608.

Zackrisson, M., Bakker, A. J., Hagelin, J., 2020. AI and Tax Administrations: A Good Match. Bulletin for International Taxation 74(10), p. 619-625.