

Modul: TAX 451 Case Study Competition on Tax Transparency**Lerninhalte:**

Several leaks, including the “Panama Papers”, and public outrage about excessive profit shifting of taxable profits by global corporations have turned taxation into a reputational issue for businesses. Also, on the political agenda, tax transparency has been gaining importance and regulations in that field have increased substantially world-wide.

This course, offered jointly with a well-known tax advisory firm, gives an overview of current topics in the field of tax transparency. Students will elaborate on the guiding principles and implementation of a supra-national initiative, e.g. the European Council Directive “DAC6” mandating the reporting of aggressive tax planning arrangements, the Country-by-Country Reporting or the automatic exchange of tax information.

The participants will form groups of three to five students and analyze the implementation of a supra-national initiative in a specific country. The results will be presented in class. In a subsequent group discussion, the fundamental deviations in the local implementations are compared and elaborated in the light of the circumstances of the respective countries. In this way, students gain insights into the political dimension of taxation and into the comparably new field of tax transparency while simultaneously enhancing their presentation skills. In addition, students will also receive individual feedback from a mentor.

Lern- und Qualifikationsziele:

After completing this course, students will be able to

1. Understand and analyze current topics on tax transparency, including its relevance, political dimension and practical implementation.
2. Understand and discuss different perspectives on tax transparency.
3. Create a professional presentation to communicate the results of the case study in a persuasive way.

Voraussetzungen:**Formal:**

Inhaltlich: Grundwissen in Accounting und/oder Taxation (z.B. Kurs TAX 303)

Anmeldepflicht:

Ja

Weitere Infos zur Anmeldung:

Homepage des Lehrstuhls

Lehrveranstaltungen und -form

Seminar

Präsenzstudium

1 SWS

Selbststudium

5 SWS

ECTS Modul insgesamt

3

Prüfungsform und -umfang

Schriftliche Ausarbeitung und Präsentation der Case Study

Vorleistungen

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Dozent(en)/Modulverantwortlicher

Prof. Dr. Christoph Spengel

Dauer des Moduls

1 Semester

Angebotsturnus

FSS

Sprache

Englisch

Programmspezifische Lernziele

LG 1, LG 2, LG 4

Note

Benotet