Bachelor Thesis Seminar

Seminar (2 credit hours seminar) in winter semester 2021/2022

Chair of Business Taxation

Prof. Dr. Sebastian Eichfelder
M.Sc. Jonas David Knaisch

Organization

The seminar includes 2 credit hours. Registration for the bachelor thesis seminar takes place in the winter term 2021/2022 in a two-stage procedure.

If you would like to write your bachelor thesis at the Chair of Business Taxation, please register for the Bachelor Thesis Seminar (course "Bachelorabschlussseminar (20000)") via the E-Learning Portal OvGU until 30.08.2021, 12:00, and select the Chair of Business Taxation as your first preference. In addition, submit the standardized application form including grade certificate via E-Learning by 30.08.2021, 12:00. **Selection process by chairs (max. 50% of the entire offer), and information will be sent out to students until 20.09.2021.**

The allocation of spots for those students who did not receive a spot at their first-preference chair will be given a second opportunity on a “first-come, first-served” basis starting from 27.09.2021, 17:00 until 29.09.2021, 23:55 (11:55 p.m.) via the E-Learning Portal.

The date, place and time for the kick-off event and the topic assignment will be announced in time.

After the 8 weeks of writing, the bachelor thesis must be presented in a seminar.

Possible topics

Among others, the Chair offers the following topics for bachelor thesis in the winter term 2021 / 2022. **These topics require further specification. In addition, also other subjects are possible if there are proposals from students.** The formulation of the title of the bachelor thesis as well as the concretization of the research question have to be discussed with the supervisor in any case:
Topics

1. What scope does Section 15b EStG offer for offsetting start-up losses?
2. How high are the bureaucratic costs of the German tax system?
3. Do we need a new corporate tax reform? Reform concepts and lines of argumentation
4. Who benefits from the tax policy demands of the parties for the 2021 federal election?
5. Do the tax policy programs of the parties comply with the ability-to-pay principle?
6. Are the economic stimulus measures in the context of the Covid 19 crisis effective and efficient?
7. The Wirecard scandal: causes and consequences
8. The Treaty-Override according to § 50d Abs. 9 EStG: Restriction of tax planning versus double taxation
9. Cadbury Schweppes and current ECJ jurisprudence: Is the EU's taxation of VAT a blunt sword?
10. Is the addition taxation in the AStG still up to date? Restriction of tax planning versus excessive taxation
11. Should digital corporations be subject to a digital tax? An analysis of the european commission's draft
12. How high are the costs of a failed tax group? An economic analysis
13. Optimal taxation of capital: an analysis of the literature
14. To what extent does the trade tax influence the location choice of companies?
15. Do taxes lead to inefficient investment? Research findings in the literature
16. Do taxes influence the allocation of production factors?
17. Tax planning and stock returns: Is tax planning associated with a risk premium for publicly traded firms?
18. Who bears the tax burden of corporate taxation? A review of the literature on tax incidence
Schedule Bachelor Thesis in winter semester 2021/22

until 30.08.2021  Registration and choice of the first preference (first registration round) via the E-Learning Portal in the course category „Studiendekanat“ [https://elearning.ovgu.de](https://elearning.ovgu.de) until 12:00 am!

until 30.08.2021  Application submission via E-Learning „Studiendekanat / Office of Study Affairs“

until 20.09.2021  Selection process and confirmation by chairs regarding the acceptance of students’ first preference for writing the bachelor’s thesis

27.09.2021, 17:00 Registration from 17:00 (second registration round) via the E-Learning Portal in the course category „Studiendekanat“ on a “first-come-first-served” basis (only for those students who did not receive a spot at their first-preference chair)

until 08.10.2021 (PO-Version 2015) Topic assignment by chairs and start of the two-week reading period: date and place to be announced

Introduction to scientific work: date and place to be announced

until 22.10.2021 (PO-Version 2015)

1. Individual topic discussion with the respective supervisor (appointment must be arranged individually!)

2. Hand in the registration form for the bachelor thesis to the chair (to Mrs. Dittmann G22A-349 or drop it in the mailbox of the chair G22B until 12:00 noon). The form for the registration of the bachelor thesis can be found in the E-Learning Portal.

3. Submission of the outline (approx. 2 pages; includes research question, approach and outline) by e-mail to the respective supervisor.

until 17.12.2021 (PO-Version 2015)

Submission of bachelor’s thesis (two hardbound copies at the examination office as well as an electronic document (PDF) at the chair) Submission of literature folder at the chair (electronically or in paper form) as well as any Excel files you may have created yourself

End of January 2022 Final presentation (date and place to be announced)