

# Bachelor Thesis Seminar

Seminar (2 CH) in Summer Term 2025

Chair in Business Taxation

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## Organization

The Seminar has two credit hours (CH). The application follows a two-step procedure.

In the first step you have to apply online (E-Learning portal of the OVGU) for the Bachelor Thesis Seminar until **28.02.2025, 12:00 a.m.** and choose the Chair in Business taxation as first preference. At the same time (same deadline), you send your applications in the E-Learning Portal OVGU under the course area „Studiendekanat“. **You will be informed until 24.03.2025.**

The remaining seminar places will be allocated in the **second round** at the e-learning portal (moodle) of the OVGU faculty of economics and management (FEM) **up from 02.04.2025** by the “first come, first served“ principle.

After the allocation of the seminar places, we will inform you on the kick-off meeting, the selection of topics, our guidelines for writing bachelor theses and all other organizational issues. At the end of the seminar, you will present your final bachelor thesis as part of our seminar.

## Potential topics / research questions

We offer the following list of topics. **However, consider that the exact definition of the research question is part of the bachelor thesis and will be a task of the candidate.** In addition, you also propose your own topics if you like. The definition of the research question should be discussed in detail with the supervisor of your bachelor thesis.

## List of topics

1. Limitations of the tax-deductibility of losses and economic decision making
2. How high are the compliance costs of tax systems?
3. Does digitalization reduce the bureaucratic burden of complying with the tax law?
4. Business taxation in the 21st century: Is it time for a new paradigm?
5. Are standards of national and international tax systems in line with basic principles of distributional justice?
6. Income Inclusion Rule and Undertaxed Payments Rule: Impacts on tax avoidance and economic decision making
7. Digitalization as a weapon to fight money laundering and tax evasion
8. Has the countercyclical fiscal policy of the covid 19 crisis been successful?
9. Taxation and the optimal choice of legal form
10. Bonus depreciation as a tool to promote business investment
11. How large is the impact of tax subsidies on the demand for electric cars?
12. Wirecard and other scandals in international audit
13. Treaty overrides in international tax law: Limiting tax avoidance versus double taxation
14. Cadbury Schweppes and ATAD: Are CFC regulations in the EU an effective tool to limit tax avoidance?
15. What is the impact of the ATAD on aggressive tax avoidance
16. Group taxation regimes in the EU and their impact on tax burdens and business activity
17. Optimal taxation of capital: Theory and empirical evidence
18. Do tax incentives result in inefficient investment choices?
19. The relevance of taxes for the attractiveness of business locations
20. Aggressive tax avoidance and the valuation of firms
21. The incidence of corporate and personal income taxes: Who bears the economic burden of taxation?

## Seminar schedule in the summer term 2025

- until 28.02.2025 **Application** (first round) over the e-learning platform (moodle) over the course "Studiendekanat" <https://elearning.ovgu.de/course/view.php?id=4028> until 12:00 a.m.
- until 28.02.2025 **Submission of applications in the E-Learning Portal OVGU under the course area „Studiendekanat“**
- until 24.03.2025 **Information of the students regarding the allocation to the chairs**
- from 31.03.2025 **Application up from 5:00 p.m.** (second round) over the e-learning platform under the course „Studiendekanat“[https://elearning-  
\(5:00 p.m.\)](https://elearning.ovgu.de/course/view.php?id=4028) following the first-come-first-served principle  
to 02.04.2025 [ing.ovgu.de/course/view.php?id=4028](https://elearning-<br/>(11:55 p.m.))
- from 07.04.2025 **Kick-off meeting including the allocation of topics: Introduction in academic skills:** Date follows  
until 17.04.2025
1. Individual **Meeting** with the supervisor to discuss the research question (time and place have to be arranged individually)
  2. **Submission** of the **mandatory application** to the bachelor thesis (Mrs. Dittmann in G22A-349 or letter box of the chair in G22B until 12:00 a.m.).
  3. **Submission** of the **Outline** (about 2 pages; including research question, research methods and table of contents) per email to the supervisor.
- from 21.04.2025 One-time change (return) of the topic [without re-reading time] possible  
until 01.05.2025
- until 27.06.2025 **Submission** of the **bachelor thesis** (two hardcover versions to the **examination office** as well as an electronic document (pdf); **submission** of scans of the used literature (in electronic form))
- July 2025 **Final presentation**  
(time and place will be announced)