Master-Thesis with Research Seminar (30 ECTS)

Seminar (2 credit hours seminar) in the winter term 2022/2023

Chair of Business Taxation

Prof. Dr. Sebastian Eichfelder
M.Sc. Jonas David Knaisch
Miriam Wrubel, M.Sc.
Hang Nguyen, M.Sc.

Organization

The seminar includes 2 credit hours. Applications for the module must be submitted to katharina.dittmann@ovgu.de until 07.10.2022 and should include a current grade certificate and a proposed topic.

Due to the current COVID-19 epidemic, it is not clear yet when and in what form a kick-off event will take place. It is quite possible that the kick-off event will take place in digital form. We will inform the applicants about further corresponding proceedings.

The students prepare the Master’s theses individually. Both an interim and a final presentation are required.

Topic suggestions

The Chair offers the following topics for master thesis in the winter term 2022 / 2023. These topics require further specification. However, students can also propose their own topics. The formulation of the title of the master thesis as well as the concretization of the research question have to be discussed with the supervisor in any case:

Topics

1. Taxation and use of capital (lock-in and lock-out effects)
2. Tax planning, financing and legal form
3. Tax incentives, subsidies and the value of investments
4. Taxation and production efficiency: Capital and labor input
5. Tax Incidence: Theoretical concepts and empirical evidence
6. Tax burden on labor and capital: How has the tax burden evolved over time?
7. Taxation of cum cum deals: Does the BMF comply with the requirements of income tax law?
8. The Luxembourg leaks scandal: What we know and what we don't know
9. Earnings management, tax planning and the BilMoG
10. Local taxation, factor allocation and tax planning
11. Business tax, investments and location choice
12. Taxation of financial transactions and tax effects on capital markets
13. The “turn-of-the-year” effect: Tax and non-tax causes
14. How relevant are taxes for investment and location decisions?
15. Tax planning versus real business decisions: How do firms respond to tax incentives?
16. Does the literature on profit shifting neglect other forms of tax planning?

Schedule Master-Thesis in the winter term 2022/23

until 07.10.2022  **Application:** Send topic proposal and current grade certificate to katharina.dittmann@ovgu.de. The assignment and arrangement of the topics will be done by email or telephone

to be announced  **Kick-off meeting:**
Topic assignment (by 14.10.2022) and start of the four-week reading-period.

until 11.11.2022  Submission of the outline (approx. 2 pages; includes research question, approach and outline) by e-mail to the supervisor

until 11.11.2022  **Obligatory registration:**
Submission of the registration form for the master’s thesis at the chair to Mrs. Dittmann (G22A-349) or posting in the mailbox of the chair G22B until 12:00 noon.

Mid of January 2023  **Interim presentation:** Date to be announced; the interim presentation can also take place in digital form

until 17.03.2022  **Submission** of the master's thesis (two hard-bound copies at the examination office, 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 March 2023  **Final presentation:** Date to be announced; the interim presentation can also take place in digital form