



## Master-Thesis with Research Seminar (30 ECTS)

Seminar (2 credit hours seminar) in the winter term 2024/2025

Chair of Business Taxation

Prof. Dr. Sebastian Eichfelder

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### Organization

The seminar includes 2 credit hours. Applications for the module must be submitted to [katharina.dittmann@ovgu.de](mailto:katharina.dittmann@ovgu.de) until **25.09.2024** and should include a current grade certificate and a proposed topic.

A date for the introductory event, in which the assignment of the topics will take place, will be announced.

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 theses in the winter term 2024/2025. **These topics require further specification.** However, students can also propose their own topics and can rely on the topics of the German version of this announcement (if it is sensible to write a topic listed there in English language). The formulation of the title of the master thesis as well as the concretization of the research question has 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. Earnings management, tax planning and the BilMoG
9. Local taxation, factor allocation and tax planning
10. Business tax, investments and location choice
11. Taxation of financial transactions and tax effects on capital markets
12. How relevant are taxes for investment and location decisions?
13. Tax planning versus real business decisions: How do firms respond to tax incentives?
14. Does the literature on profit shifting neglect other forms of tax planning?

## Schedule Master-Thesis in the winter term 2024/25

- until 25.09.2024      **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
- from 14.10.2024      **Kick-off meeting and Topic assignment** and start of the four-week reading-period.
- from 11.11.2024      Submission of the outline (approx. 2 pages; includes research question, approach and outline) by e-mail to the supervisor
- from 18.11.2024      **Obligatory registration:**  
Submission of the registration form for the master's thesis at the chair to Mrs. Dittmann (G22A-349), by e-mail to katharina.dittmann@ovgu.de or posting in the mailbox of the chair G22B until 12:00 noon.
- Mid of January 2025 **Interim presentation:** Date to be announced; the interim presentation can also take place in digital form
- until 17.03.2025      **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 2025      **Final presentation:** Date to be announced; the interim presentation can also take place in digital form