

# Bachelor Thesis Seminar

Seminar (2 credit hours seminar) in winter semester 2024/25

Chair of Business Taxation

Prof. Dr. Sebastian Eichfelder  
M.Sc. Hang Nguyen  
MSc. Sibel Esser

## Organization

The seminar includes 2 credit hours. Registration for the bachelor thesis seminar takes place in the winter term 2024/25 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 **26.08.2024, 12:00**, and select the Chair of Business Taxation as your first preference. In addition, submit the standardized application form including your grade certificate via E-Learning by 26.08.2024, 12:00. The results of the **selection process by chairs and information will be sent out to students until 16.09.2024.**

The 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 **23.09.2024, 17:00 until 25.09.2024, 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 2024/25. **These topics require further specification. In addition, other subjects are also 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 has to be discussed with the supervisor in any case:

## Topics

1. How high are the bureaucratic costs of the German tax system?
2. Does Germany need a new big corporate tax reform? Reform concepts and lines of argumentation
3. Do the tax policy programs of the German parties comply with the ability-to-pay principle?
4. Are the planned measures in the context of the Growth Opportunity Act (“Wachstumschancengesetz”) effective and efficient?
5. The Treaty-Override according to § 50d Abs. 9 EStG: Restriction of tax planning versus double taxation
6. Is the addition taxation in the AStG in light of Pillar II still up to date? Restriction of tax planning versus excessive taxation
7. The addition tax system of the United States and Germany – A comparison
8. Should digital corporations be subject to a digital tax? An analysis of the european commission's draft
9. How high are the costs of a failed tax group? An Economic Analysis
10. Do business taxes harm economic growth? A literature analysis
11. To what extent do business taxes influence the location choice of companies?
12. Do taxes lead to inefficient investment? Research findings in the literature
13. Do taxes influence the allocation of production factors?
14. Tax planning and stock returns: Is tax planning associated with a risk premium for publicly traded firms?
15. Who bears the tax burden of corporate taxation? A review of the literature on corporate tax incidence
16. Do the rich pay enough taxes?
17. Current developments of Pillar II implementation

## Schedule Bachelor Thesis in winter semester 2024/25

- until 26.08.2024 **Registration and choice of the first preference** (first registration round) via the E-Learning Portal in the course category „Studiendekanat“ <https://elearning.ovgu.de>  
**until 12:00 am!**
- until 26.08.2024 **Application submission via E-Learning** „Studiendekanat / Office of Study Affairs“
- until 16.09.2024 **Selection process and confirmation by chairs regarding the acceptance of students' first preference for writing the bachelor's thesis**
- 23.09.2024, 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 25.09.2024 23:55
- until 10.10.2024 **Topic assignment by chairs and start of the two-week reading period:** date and place to be announced
- until 08.11.2024 **Introduction to scientific work:** date and place to be announced
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 20.12.2024 **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 2025 **Final presentation**  
(date and place to be announced)