

# Seminar Announcement: Empirical Taxation

Winter 2025/26

Modul Business A: Accounting and Finance

Unternehmensbesteuerung III

Prof. Dr. Max Pflitsch

Language: English (except all participants prefer German)

## Why care about empirical tax research?

- **Understanding corporate tax payer behavior:** e.g. gain insights into tax avoidance strategies, helping to develop effective international tax policies.



- **Evaluating tax policy effectiveness and informing public discourse:** Use empirical data to assess whether current tax regulations achieve their goals
  - Anti tax avoidance regulations
  - Tax policy to reach SDGs
  - ...



# Empirical Taxation

## Content and aim

- Develop the ability to evaluate empirical research findings in the field of international taxation.
- Practice engaging in scientific discourse by systematically processing, presenting, and evaluating findings related to international taxation.
- Acquire essential foundations for writing a master's thesis through learning relevant research methods and critically examining research contributions.



## Examination/tasks & prerequisites

- **To successfully pass the module, students need to...**
  1. Write short review(s) of scientific papers
  2. Present/discuss a research paper
  3. Actively participate in the seminar

- **Prerequisites: None!**

While some background knowledge in taxation or accounting is beneficial, all necessary knowledge to understand and work on the scientific papers will be covered in the introductory lecture!

## Timeline

