



Master thesis with colloquium (30 ECTS)

Seminar (2 SWS) Summer Term 2024

Chair in Business Taxation
Prof. Dr. Sebastian Eichfelder
Dr. Jonas Knaisch
M.Sc. Hang Nguyen
N.N.

Organisation

The seminar comprises 2 SWS. Applications for the module can be sent to katharina.dittmann@ovgu.de **until 05th of April 2024** and should include a current transcript of records as well as a topic suggestion.

The date and an overview of the schedule for the kick-off event will be announced in good time.

Master theses need to be written individually (no groups). There will be an intermediate presentation (in which you can get feedback) as well as a final presentation (which will be graded) of the theses.

Possible Topics

The following topics are currently offered by the Chair in Business Taxation. These are broad suggestions that need to be specified by you. It is, however, possible (and encouraged) to suggest your own topics. In any case, the title of the master thesis and the concrete research question(s) ought to be discussed with your supervisor:

1. Taxation and Capital Appropriation (Lock-In and Lock-Out Effects)
2. Consumption Taxes and Business Activity
3. Taxation, Productivity and Investment Quality
4. Corporate Tax Incidence: Theory and Empirical Evidence
5. Taxation of Capital and Labor: Development Over Time
6. Global Minimum Tax and International Tax Planning
7. Does ATAD Reduce Tax Planning in the EU?
8. Do Tax Incentives Affect the Innovative Power of Corporations?
9. Local Taxation, Factor Allocation and Tax Planning
10. How Relevant are Taxes for the Location Decision of Businesses?
11. How Robust are Measures and Empirical Models in Tax Accounting Research?
12. The Influence of Taxation on Income and Wealth Inequality
13. How Do Taxes Affect Economic Growth?
14. Taxation of Financial Transactions and Capital Market Effects
15. The „Turn-of-the-Year“ Effect: Tax and Nontax Reasons

Dates and Schedule Master Thesis ST 2024

- until April, 05 2024 **Application Deadline:** Topic suggestion, current transcript of records, and motivation to *katharina.dittmann@ovgu.de*
- until April, 19 2024 **Allocation of Topics:** Allocation and discussion of topics via mail or zoom; Start of the 4 weeks initial reading time
- until May, 18 2024 Outline submission (ca. 2 pages; contains research question, method, and structure/outline) via mail to the respective supervisor
- until May, 18 2024 **Binding Registration:**
Submission of the official registration form at the secretary office to Mrs. Dittmann G22A-349 or in the chair's letter box in G22B until 12 pm. The registration form can be found in the E-Learning platform.
- Mid of June 2024 **Intermediate Presentation:** Date will be announced timely
- until Sep, 20 2024 **Submission** of the master thesis (two hardcovers at the examination office, electronic document (PDF) at the chair)
Submission of used literature as a file (electronic) as well as excel files, code files etc. (if applicable)
- End of Sep 2024 **Final Presentation:** Date will be announced timely