

**Master Seminar Business Taxation - WT 2024/25**  
– Determinants and Consequences of Tax Avoidance –

## I. Topics

The research seminar on Business Taxation is offered for **master students** only. There are no specific requirements to participate in this seminar. However, we recommend having basic knowledge in business taxation and statistics.

Research on Business Taxation receives large attention from scholars all around the world, leading to a better understanding of firms' tax avoidance behavior. Empirical evidence on tax avoidance has important implications for policymakers, impacting the efficacy of fiscal and tax policies. The seminar gives master students the opportunity to get a deeper understanding of empirical research methods. All participants have to write their own seminar paper about one of the following topics:

1. The development of sustainability reporting and its influence on financial performance over time
2. An empirical analysis of the impact of SDG integration on corporate financial performance
3. The relationship between board structure and corporate financial performance - an empirical analysis
4. The link between tax avoidance and corporate engagement in sustainable practices - an empirical analysis
5. An empirical analysis of the role of research and development expenditure on the non-financial performance of companies

## II. Objectives

The seminar enables participants to gain knowledge in empirical tax research. Students learn how to investigate associations between different variables using programming language (R or STATA can be used). Moreover, participants will learn how to write academic research projects and will get the opportunity to present their own research results.

### III. Schedule

During the introductory session on **7<sup>th</sup> October 2024** (10-12 am) students will be informed about their topic and general questions will be answered. Additionally, all participants will receive an introduction to academic writing (i.e., paper style). The colloquium is offered to teach participants basic statistical programming knowledge (i.e., usage of databases, introduction into R, descriptive statistics, regression analyses, etc.) and will take place in October and November (**17<sup>th</sup> and 24<sup>th</sup> October; 7<sup>th</sup>, 14<sup>th</sup> and 21<sup>st</sup> November 2024**). Attendance to the colloquium is optional, but strongly recommended.

Students have to **submit an exposé** of **2 pages** until the **18<sup>th</sup> November 2024, 10 am** via email ([taxation@uni-siegen.de](mailto:taxation@uni-siegen.de)). The exposé must consist of the introduction, research question(s) and empirical methodology. Participations will receive feedback on their exposé on the **25<sup>th</sup> November 2023**. Individual feedback sessions will be announced after registration.

Students have to submit their **final seminar paper** via email (to: [taxation@uni-siegen.de](mailto:taxation@uni-siegen.de)) by no later than **19<sup>th</sup> December 2024, 10 am**. **Presentation** of their work will take place on the **29<sup>th</sup> and 30<sup>th</sup> January** (between 10 am - 8 pm). The exact time will be announced. The schedule for these days depends on the number of participants and will be announced after the registration period. Attendance is mandatory on these two days. **PowerPoint and PDF files** have to be submitted on or before **23<sup>th</sup> January 2024, 10 am** via email (to: [taxation@uni-siegen.de](mailto:taxation@uni-siegen.de)).

14 <sup>th</sup> August to 15 <sup>th</sup> September 2024	Registration in Unisono
7 <sup>th</sup> October 2024 (10 – 12 am)	Introductory session
17 <sup>th</sup> and 24 <sup>th</sup> October; 7 <sup>th</sup> , 14 <sup>th</sup> and 21 <sup>st</sup> November (2 – 4 pm)	Colloquium
18 <sup>th</sup> November 2024	Submission of an exposé until 10am via email ( <a href="mailto:taxation@uni-siegen.de">taxation@uni-siegen.de</a> )
25 <sup>th</sup> November 2023 (schedule: tba)	Feedback session
19 <sup>th</sup> December 2024	Submission of the final seminar paper until 10am via email ( <a href="mailto:taxation@uni-siegen.de">taxation@uni-siegen.de</a> )
23 <sup>th</sup> January 2025	Submission of PowerPoint and PDF slides until 10am via email ( <a href="mailto:taxation@uni-siegen.de">taxation@uni-siegen.de</a> )
29 <sup>th</sup> and 30 <sup>th</sup> January 2025 (10 am – 8 pm)	Final presentation

### IV. Requirements on seminar paper and presentation

The seminar paper must not exceed **5,000 words** and should follow the “Guidelines of academic writing published by the Chair of Business Taxation”. The language of the whole seminar is **English**. Thus, students must write and present their work in English.

All students have to **present** the seminar paper on their own. The presentation should not be longer than **15 minutes** (+/- 10%). Afterwards, each paper will be discussed by all participants.

## **V. Grading**

The final seminar grade consists of the following weighted performances: 10% exposé, 50% paper, 20% presentation, 20% discussion. Grading is based on each participant separately. The exposé and the seminar paper has to be graded with at least 4.0 to pass the seminar.

## **VI. Registration**

The application and allocation to the seminar is organized in Unisono. Please find further information on the homepage of the examination office (<https://pafak3.wiwi.uni-siegen.de/info/pruefungen/seminare/>). Topics will be allocated by the Chair of Business Taxation and can be assigned multiple times (if necessary). Topics will be announced in the introductory session. Please be aware that you cannot resign from the seminar once you have applied. If participants applied and do not attend the seminar, the seminar will be graded with 5,0 (not passed).

If you have any further questions, please do not hesitate to contact Mareike Hockmann ([mareike.hockmann@uni-siegen.de](mailto:mareike.hockmann@uni-siegen.de)).

We look forward to meeting you soon!

Siegen, 05<sup>th</sup> September 2024

Prof. Dr. Martin Thomsen