Syllabus

Current Issues in Taxation, Finance, and Accounting

January 2019

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Course Content and Goals

The objective of this course is to provide an introduction to the literature on the role of taxation in the economy. Many business decisions are influenced by taxes: For example, tax avoidance decisions, investment decisions, and payout decisions are affected by taxes and the regulatory environment. The goal of this course is to deepen the understanding of how taxes affect business decisions and empirical applications. The course thus integrates students’ basic knowledge of research tools, corporate finance, and financial accounting as well as a discussion of recent empirical tax literature. The course is ideal for students interested in accounting and/or corporate finance with an emphasis on applied econometric analyses in taxation.

Prerequisites

Students should have taken an introductory microeconomics course and should have an understanding of introductory statistics or econometrics.

Course Materials

The course is academic paper based. Almost all papers are downloadable through your library or directly from the internet. In exceptional cases, the paper made available on the course website.

Expectations

Students are expected to come well-prepared to each meeting. That is, everyone is expected to have read all papers for the session. This ensures not only a lively discussion but also that the course objectives are reached.

Schedule and Structure

1. January 14: 09.00-10.30 Taxation and Investment (Corporate Taxes)
2. January 14: 10.45-12.15 Taxation and Investment (Other Taxes)
3. January 14: 13.30-15.00 Taxation and Investment (Loss Firms)
4. January 14: 15.15-16.45 Taxation and Corporate Payout
5. January 15: 09.00-10.30 Tax Enforcement
Sessions and Papers (in alphabetical order)

Session 1: Taxes and Investment


Meeting 2: Other taxes and Investment


Meeting 3: Investments of Loss Firms


Session 4: Taxation and Corporate Payout

Session 5: Tax Enforcement


Session 6: Tax Accounting
