

## **Seminar Taxation – ST 18**

### **– Current Research in Empirical Tax Research –**

(Jun.-Prof. Dr. Inga Hardeck)

This research seminar is offered for **Students at Master's Level (in particular AAT students)**. Participants need a sound understanding of taxation and/or accounting to enroll for this seminar (see module handbook regulations).

### **Topics**

The seminar will cover the following topics with different research methods:

1. Legal but unethical? How do media reports about the "Tax Leaks" shape public opinion?
2. Disclosure of large businesses' tax strategy – Evidence from the UK
3. Capital market reactions to tax transparency
4. The impact of CEOs and CFOs on firms' tax avoidance – A literature overview
5. Media coverage of tax lobbying
6. Foreign tax avoidance after the U.S. tax reform

The allocation of topics is subject to demand and preferences. A maximum of **18 students** have the possibility of registering for the seminar. The seminar papers, abstracts and presentations are group work. Students will work in groups of two or three participants. Students must write their seminar papers in **English. Teaching language** is generally **English**.

Introductory literature for every topic will be provided at the beginning of April. If you have any questions on the topics prior to your application, feel free to send an e-mail to [hardeck@europa-uni.de](mailto:hardeck@europa-uni.de).

### **Registration**

Please apply for the seminar via email (to: [accounting@uni-siegen.de](mailto:accounting@uni-siegen.de)) not later than **January 19<sup>th</sup>, 2018 (12 am, noon)**. Please mention your three most preferred topics along with your application. The selected participants and the allocation of the topics will be notified via email on **January 22<sup>th</sup>, 2018**. At the same time, the students are prompted to send an email and need to update the seminar registration online in UNISONO until February **05<sup>st</sup>, 2018 (12 am, noon)** to confirm their participation. Please note that seminar topics will be terminated if the application was not made in UNISONO on/before the deadline. Free seminar places will then be allocated under a specific procedure to the non-allocated students.

## Introductory Session

An introductory session is scheduled on **April 09<sup>th</sup>, 2018 (4:00–6:00 pm GMT+1)** to inform all participants about underlying ideas and topics of the seminar. Moreover, we will discuss methodological and conceptual issues regarding the seminar papers. Attendance to this session is mandatory.

## Extended Abstract

Students need to send a **2 page** extended abstract on or before **May 06<sup>th</sup>, 2018 (12 am, noon)** via email (to: [accounting@uni-siegen.de](mailto:accounting@uni-siegen.de)). **The abstract must consist of introduction, research question(s) and methodology.** Only a soft copy of the abstract via email is necessary and no hard copy is required. The abstract will be reviewed and send back to the students along with comments for further improvement of their paper by **May 14<sup>th</sup>, 2018**. These remarks as well as potential further questions are discussed in individual meetings. These meetings take place by appointment in the professor's office from **May 15<sup>th</sup>-17<sup>th</sup>, 2018**.

## Colloquia Session

Colloquia take place on **June 06<sup>th</sup>, 2018 (10:00 am – 2:00 pm GMT+1)**. Every group presents its table of contents and discusses open questions. Attendance to this session is mandatory. Potential further questions can be discussed in individual meetings. These meetings take place by appointment in the professor's office from **June 20<sup>th</sup>- 21<sup>st</sup>, 2018**.

## Final Paper

Students need to send the final paper (one single PDF file) via email (to: [accounting@uni-siegen.de](mailto:accounting@uni-siegen.de)) before **July 6<sup>th</sup>, 2018 (12 am, noon)**. No hard copy is required. Final papers submitted after the deadline will not be accepted. The final paper must not exceed 5,000 words and should follow the Guidelines for Paper Submission, which will be available at the Chair's website.

## Final Presentations & Discussions

Students need to present their final work on **July 11<sup>th</sup> and 12<sup>th</sup>, 2018 (10:00 am – 4:00 pm GMT+1)**. Each group has to present its final paper for about 45 minutes. Each group further has to prepare three questions/cases for the other students and guide a discussion for about 15 minutes. Attendance at the final presentations is mandatory.

## Grades & other Information

All events will take place in the premises of the University of Siegen. The seminar grade is composed of the following: **15% extended abstract, 50% final paper, 20% final presentation and 15% discussion**. The final papers have to clearly reveal each student's contribution. Except for the extended abstract, marks are based on an individual assessment.

To be successful in the seminar, it requires the extended abstract and the final paper to generate a minimum grade of 4.

January 11, 2018

## Syllabus & Important Deadlines

Date	Time	Outline
January, 19	12:00	Application Deadline
January, 22	12:00	Notification to Applicants
February, 05	12:00	Registration of Participants
April, 09	16:00 – 18:00	Introductory Session & Overview
May, 06	Abstract and Table of Contents Submission	
May, 14	Abstract and Table of Contents Remarks	
May, 15-17	Discussion of Submitted Abstracts and Tables of Contents in Individual Meetings (by Appointment)	
June, 06	10:00 – 14:00	Colloquia / Q & A-Session
June, 20-21	Discussion of Papers in Individual Meetings (by Appointment)	
July, 06	Paper Submission	
July, 09	Q & A-Session (by Appointment)	
July, 10	Submission of Presentation Slides	
July, 11	10:00 – 16:00	Presentations
July, 12	10:00 – 16:00	Presentations