

**Master Seminar Business Taxation - WT 2025/26**  
– Corporate Taxation and Strategic Business Decisions –

## 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.

Corporate taxation plays a crucial role in shaping firms' strategic decisions regarding financing, investment, and sustainability. Recent research emphasizes not only the determinants of corporate tax burdens, but also how taxation interacts with key business areas such as leverage, R&D activities, and environmental strategies. Empirical evidence on these interrelations provides valuable insights for policymakers, as it helps assess the effectiveness of fiscal instruments and design tax policies that align with corporate decision-making. 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. Carbon Emissions and Corporate Tax Burden: An Empirical Analysis of Effective Tax Rates
2. R&D Tax Incentives and Innovation Intensity: Do Higher Tax Rates Drive Research Investments?
3. Leverage and Tax Shield Effects: The Relationship Between Debt Financing and Corporate Taxation
4. Renewable Energy and Corporate Profitability: Evidence on the Link Between Sustainability and Operating Margins
5. Carbon Intensity and R&D Investment: A Trade-Off Analysis of Environmental and Innovation Strategies

## 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 October 13<sup>th</sup> 2025 (2-4 pm) students will be informed about their topic and general questions will be answered. 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 (20<sup>th</sup> (10 – 12 am), 27<sup>th</sup> October (10 am – 2 pm), 3<sup>rd</sup> November (10 am – 2 pm)). Attendance to the colloquium is optional, but strongly recommended. Additionally, all participants will receive an introduction to academic writing (i.e., paper style) on October 20<sup>th</sup> 2025 (10 – 12 am).

Students have to submit an exposé of 2 pages until the 17<sup>th</sup> November 2025, 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. Participants have the opportunity to receive feedback on their exposé and the planned regression on December 1<sup>st</sup>. 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 2025, 10 am. Presentation of their work will take place on the 21<sup>st</sup> January 2026, 28<sup>th</sup> January 2026, 2<sup>nd</sup> February 2026 and/or 4<sup>th</sup> February 2026 (10 am – 6 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. It is likely that not all days will be needed. Attendance is mandatory on these days. PowerPoint and PDF files have to be submitted on or before 19<sup>th</sup> January 2026, 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 2025	Registration in Unisono
13 <sup>th</sup> October 2024 (2 – 4 pm)	Introductory session
20 <sup>th</sup> October 2025 (10 – 12 am)	Introduction to academic writing
20 <sup>th</sup> (12 am – 2 pm), 27 <sup>th</sup> October (10 am – 2 pm), 3 <sup>rd</sup> November (10 am – 2 pm)	Colloquium
17 <sup>th</sup> November 2025	Submission of an exposé until 10am via email ( <a href="mailto:taxation@uni-siegen.de">taxation@uni-siegen.de</a> )
1 <sup>st</sup> December 2025 (schedule: tba)	Feedback session
19 <sup>th</sup> December 2025	Submission of the final seminar paper until 10am via email ( <a href="mailto:taxation@uni-siegen.de">taxation@uni-siegen.de</a> )
19 <sup>th</sup> January 2026	Submission of PowerPoint and PDF slides until 10am via email ( <a href="mailto:taxation@uni-siegen.de">taxation@uni-siegen.de</a> )
21 <sup>st</sup> January 2026, 28 <sup>th</sup> January 2026, 2 <sup>nd</sup> February 2026 and/or 4 <sup>th</sup> February 2026 (10 am – 6 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/pruefung/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, 28<sup>th</sup> August 2025

Prof. Dr. Martin Thomsen