Lehrstuhl für Unternehmensbesteuerung
Prof. Dr. Martin Thomsen

**Research Project Taxation - WT 2025/2026**

Information on the content and examination regulations

## 1. Learning objectives and prior knowledge

In the context of the module, students are introduced to the processing of a current research topic from the field of corporate taxation using scientific methods.

The aim of the module is to introduce the participants to a later research activity, for example in the context of a doctorate, by dealing with scientific questions and research methods.

For the application to the Research Project Taxation, a high affinity to scientific work and empirical questions should be present.

## 2. Regulations for the final exam

The research project should be completed in the winter term. The aim of the project is to publish the research work in an academic journal. The corresponding review process should be followed beyond the semester, if necessary.

The overall examination performance in the Research Project Taxation is based entirely on the paper developed as part of the project.

Please note that registration for the research project must be done via Mail.

## 3. Topics

The topic of the Research Project Taxation in the winter term 2025/2026 is "The association between After-Tax Compensation Incentives and Corporate Tax Avoidance"

Within the project, a scientific paper will be developed on this topic. The paper will focus on the relationship between executive compensation and corporate tax behavior and will be supported by empirical analyses.

**4. Exam language**

The paper for the research project on Taxation is to be written in English.

**5. Application or expression of interest**

If you are interested in participating in the Research Project, please submit your application via email to Maximilian.Weber@uni-siegen.de by November 1st, 2025. Please include a brief research proposal, your curriculum vitae, and a current transcript of records with your application.

Siegen, September 9th, 2025

Prof. Dr. Martin Thomsen