## Module title
Optimal Tax Theory

## Abbreviation
12-M-F4-111-m01

## Module coordinator
holder of the Chair of Public Finance

## Module offered by
Faculty of Business Management and Economics

## ECTS
5

## Method of grading
numerical grade

## Only after succ. compl. of module(s)
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## Duration
1 semester

## Module level
graduate

## Other prerequisites
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### Contents

**Description:**
The course will discuss the design of an optimal tax system. First, students will learn what criteria have to be met for a tax system to be optimal. Lectures will introduce key rules for taxing commodities as well as income and capital. Examining specific taxation issues such as eco-tax, family taxation and the taxation of international enterprises, students will then gain more in-depth insights into these rules.

**Reading:** Lecture notes will be provided.

**Outline of syllabus:**
1. Optimal commodity taxation
2. Optimal income taxation
3. Optimal taxation of families
4. International tax competition

## Intended learning outcomes

After completing this module students have a basic understanding of what is meant with "optimal taxation". They are able to apply this concept to specific normative questions of tax policy in practice. Students also learn to prepare and present short papers, where they discuss specific normative policy issues in groups.

## Courses

**V + Ü** (no information on SWS (weekly contact hours) and course language available)

## Method of assessment

**written examination** (approx. 60 minutes) or **term paper** (approx. 15 pages)

## Allocation of places

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## Additional information

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## Referred to in LPO I

(examination regulations for teaching-degree programmes)

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## Module appears in

- Master's degree (1 major) Economathematics (2011)
- Master's degree (1 major) Business Management (2011)
- Master's degree (1 major) Economics (2011)
- Master's degree (1 major) China Business and Economics (2014)
- Master's degree (1 major) China Business and Economics (2012)
- Master's degree (1 major) Chinese and Economics (2014)
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