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| <b>Module title</b>   |                          | <b>Abbreviation</b>                          |
| Optimal Tax Theory  |                          | 12-M-F4-132-m01                              |
| <b>Module coordinator</b>   |                          | <b>Module offered by</b>                     |
| holder of the Chair of Public Finance   |                          | Faculty of Business Management and Economics |
| <b>ECTS</b>   | <b>Method of grading</b> | <b>Only after succ. compl. of module(s)</b>  |
| 5   | numerical grade          | --   |
| <b>Duration</b>   | <b>Module level</b>      | <b>Other prerequisites</b>                   |
| 1 semester  | graduate                 | --   |
| <b>Contents</b>   |                          |  |
| <p>Description:<br/>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.<br/>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.<br/>Reading: Lecture notes will be provided.</p> <p>Outline of syllabus:<br/>1. Optimal commodity taxation<br/>2. Optimal income taxation<br/>3. Optimal taxation of families<br/>4. International tax competition</p> |                          |  |
| <b>Intended learning outcomes</b>   |                          |  |
| <p>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.</p>  |                          |  |
| <b>Courses</b> (type, number of weekly contact hours, language – if other than German)  |                          |  |
| V + Ü (no information on SWS (weekly contact hours) and course language available)  |                          |  |
| <b>Method of assessment</b> (type, scope, language – if other than German, examination offered – if not every semester, information on whether module is creditable for bonus)  |                          |  |
| a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages)<br>Language of assessment: German, English  |                          |  |
| <b>Allocation of places</b>   |                          |  |
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| <b>Additional information</b>   |                          |  |
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| <b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)  |                          |  |
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| <b>Module appears in</b>  |                          |  |
| <p>Master's degree (1 major) Business Management (2013)<br/>Master's degree (1 major) Business Management (2014)<br/>Master's degree (1 major) Economics (2014)<br/>Master's degree (1 major) Economics (2013)</p>  |                          |  |