

<b>Module title</b>		<b>Abbreviation</b>
Optimal Tax Theory		12-M-OST-102-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>The course will deal with the design of an optimal tax system. First, students will become familiar with the criteria that characterise an optimal tax system. Lectures will introduce students to key rules for taxing commodities as well as income and capital.</p> <p>Examining specific taxation issues such as the eco-tax, family taxation and the taxation of international enterprises, the course will then provide students with more in-depth insights into these rules.</p> <p>Outline of syllabus:</p> <ol style="list-style-type: none"> <li>1. Optimal commodity taxation</li> <li>2. Optimal income taxation</li> <li>3. Optimal taxation of families</li> <li>4. International tax competition</li> </ol> <p>Reading: lecture notes to be provided</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.</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)		
written examination (approx. 60 minutes)		
<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>		
Master's degree (1 major) Business Management (2010)		
Master's degree (1 major) Economics (2010)		