## Module description

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<thead>
<tr>
<th><strong>Module title</strong></th>
<th><strong>Abbreviation</strong></th>
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<tr>
<td>Advanced Seminar: Selected Problems in Analytical Tax Research</td>
<td>12-M-SSL-132-m01</td>
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### Module coordinator
holder of the Chair of Business Taxation

### Module offered by
Faculty of Business Management and Economics

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<tr>
<th><strong>ECTS</strong></th>
<th><strong>Method of grading</strong></th>
<th><strong>Only after succ. compl. of module(s)</strong></th>
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<tr>
<td>10</td>
<td>numerical grade</td>
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### Duration
1 semester

### Module level
graduate

### Other prerequisites
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## Contents
In this seminar, current problems of tax research will be analysed. Usually, students will read and discuss research papers in German and/or English language. Although the seminar will be held in German, individual seminar papers may be written and discussed in English if a participant prefers this to German.

## Intended learning outcomes
After the seminar, students are able
- to analyze a complex issue in taxation using research methods,
- to identify problems and to suggest solutions,
- to formulate and to defend their analysis and suggested solutions.

## Courses
<table>
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<th><strong>S (type, number of weekly contact hours, language — if other than German)</strong></th>
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## Method of assessment
| **term paper (approx. 20 to 25 pages) and presentation (approx. 20 minutes), weighted 2:1** |
| **Language of assessment: German, English** |

## Allocation of places
Number of places: 10. Should the number of applications exceed the number of available places, places will be allocated in a standardised procedure among all applicants irrespective of their subjects according to the following quotas: Quota 1 (50% of places): total number of ECTS credits already achieved in the respective degree subject; among applicants with the same number of ECTS credits achieved, places will be allocated by lot. Quota 2 (25% of places): number of subject semesters of the respective applicant; among applicants with the same number of subject semesters, places will be allocated by lot. Quota 3 (25% of places): allocation by lot. In this procedure, applicants who already have successfully completed at least one module component of the respective module will be given preferential consideration. Places on all courses of the module component with a restricted number of places will be allocated in the same procedure. A waiting list will be maintained and places re-allocated as they become available.

## 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) Business Management (2013)
- Master's degree (1 major) Economics (2013)