

Module	International Tax Competition		
Bereich	M.Sc. BWL: Public Sector Economics M.Sc. VWL		
Empfohlenes Semester	2 oder 4	Pflicht/Wahlpflicht	Wahlpflicht
Modulbeauftragter	Prof. Eggert	Arbeitsaufwand	ca. 120h
ECTS-Punkte	4-6	Contact hours (SWS)	2V+2Ü
Veranstaltungstyp	Vorlesung + Übung	Sprache	Deutsch
Turnus	Sommersemester		
Voraussetzungen	<ul style="list-style-type: none"> <li>- Basiswissen in Mikroökonomie</li> <li>- Der vorherige Besuch der Veranstaltungen Öffentliche Einnahmen und Öffentliche Ausgaben oder ähnlicher Kurse wird empfohlen.</li> </ul>		
Lern- & Qualifikationsziele	<p>Issues such as tax competition and systems competition receive broad media coverage and are hard topics in politics. This course is designed such that students get a better understanding of economic mechanisms that are causal for tax competition or systems competition in general. We will give an introductory treatment of decentralized decision making by governments and discuss measures that can be used in a percale analysis to evaluate the effects of tax or systems competition.</p>		
Inhalt	<p>The course is structured around 3 main parts. In a first part we introduce students for useful definitions and describe basic models. In a second part we extend the workhorse model to cover issues such as cross border shopping, profit shifting by not multinational enterprises, tax competition for investment and strategic exchange of information between tax authorities. A major result from the second part is that governmental choices depend on country specific characteristics and on the underlying tax systems. This motivates the third part in which we analyze structures such as for example repeated games which help to get a better understanding of the economic mechanisms that help to achieve the best for the group of countries when individual countries are self interested. In other words, students will learn about the prospects and failure of agreements in international governmental relations. Against this background, students will notice that tax completion is just an example for a larger set of problems where rational agents compete thereby not achieving the best outcome.</p>		
Studien- und Prüfungsleistungen	<ul style="list-style-type: none"> <li>- Klausur (4 ECTS: 60 min; 6 ECTS: 90 min)</li> </ul>		
Literature	<ul style="list-style-type: none"> <li>- Sinn, Hans-Werner: System Competition</li> <li>- Die vertiefende Literatur wird in der Vorlesung bekanntgegeben</li> </ul>		
Additional information & links	<a href="http://www.fiw2.uni-freiburg.de/">http://www.fiw2.uni-freiburg.de/</a>		

