

Georg-August-Universität Göttingen Modul M.WIWI-BWL.0123: Tax Transfer Pricing <i>English title: Tax Transfer Pricing</i>		6 C 2 SWS
Lernziele/Kompetenzen: The lecture series gives an overview of the fundamentals of transfer pricing. It is the aim of the series that students gain understanding of the institutional background of international tax transfer pricing taking into account the allocation of functions, assets and risks among affiliated companies. Students should also learn about the opportunities and limitations of tax planning via transfer pricing. Furthermore, the series provides insights into empirical and experimental studies dealing with profit shifting via transfer pricing. Having attended this lecture series the students <ul style="list-style-type: none"> - know the basic fundamentals of international tax transfer pricing including the legal basis for adjusting income, - are familiar with the OECD transfer pricing guidelines and selected German equivalents, - know the methods to determine transfer prices, - know possibilities and limitations of profit shifting via transfer pricing, - gain an insight into the extent of profit shifting via transfer pricing by examining relevant empirical and experimental literature, - are competent in using different methods of calculating transfer prices for tax purposes, - are in a position to assess the appropriateness of transfer pricing mechanisms and to apply transfer pricing methods. 		Arbeitsaufwand: Präsenzzeit: 28 Stunden Selbststudium: 152 Stunden
Lehrveranstaltung: Tax Transfer Pricing (Lecture)		2 SWS
Prüfung: Mündlich (ca. 30 Minuten) Prüfungsanforderungen: Evidence of knowledge on institutional framework conditions concerning tax transfer pricing, tax planning on the basis of transfer pricing, and limitations to profit shifting via transfer pricing.		
Zugangsvoraussetzungen: keine	Empfohlene Vorkenntnisse: Modul "Grundlagen der internationalen Unternehmensbesteuerung" (M.WIWI-BWL.0105)	
Sprache: Englisch	Modulverantwortliche[r]: Prof. Dr. Andreas Oestreicher	
Angebotshäufigkeit:	Dauer:	

jedes Sommersemester	1 Semester
Wiederholbarkeit: zweimalig	Empfohlenes Fachsemester: 2 - 4
Maximale Studierendenzahl: 32	