



Courses taught in English at the Faculty of Economic Sciences

<p>Module No.: M.WIWI-VWL.0101</p> <p>Title: Theory and Politics of International Taxation</p>	<p>Credits:</p> <p>6</p>
<p>Course Content: Basics of international taxation Worldwide efficiency of international taxation Optimal tax policy in a small open economy Profit shifting Tax competition Co-ordination of capital income taxation in the European Union The EU Value added tax system</p>	<p>Course Type:</p> <p>Lecture with tutorial</p>
<p>Recommended Prerequisites:</p> <p>Basic knowledge of taxation theory and institutional basics of international taxation</p>	<p>Exam:</p> <p>Written exam (90 minutes)</p>
<p>Recommended Semester:</p> <p>1-4</p>	<p>Cycle:</p> <p>Every summer term</p>
<p>Literature:</p> <p>Frenkel, Jacob A. Assaf Razin and Efraim Sadka (1991), International taxation in an integrated world, Cambridge, Mass.: MIT Press.</p> <p>Haufler, Andreas (2001): Taxation in a global economy, Cambridge: Cambridge Univ. Press.</p> <p>Hindriks, Jean and Gareth D.Myles (2013): Intermediate public economics, 2nd ed., Cambridge, Mass.: MIT Press.</p> <p>Homburg, Stefan (2010): Allgemeine Steuerlehre, 6th ed., München: Vahlen.</p> <p>Keuschnigg, C. (2005): Öffentliche Finanzen: Einnahmepolitik, Tübingen: Mohr-Siebeck.</p> <p>Schreiber, Ulrich (2013): International Company Taxation: An Introduction to the Legal and Economic Principles, Berlin, Heidelberg: Springer.</p>	<p>Lecturer:</p> <p>Prof. Dr. Robert Schwager</p>