

<b>Georg-August-Universität Göttingen</b> <b>Module M.WIWI-BWL.0150: Seminar on Tax Transfer Pricing</b>	6 C 2 WLH
<b>Learning outcome, core skills:</b> Students will learn to deal with a specific topic in the field of tax transfer pricing, and will specifically learn to: <ul style="list-style-type: none"> <li>• do research and structure the literature on a specific topic</li> <li>• write a paper on the specific topic summarizing and discussing main theses in the literature</li> <li>• prepare a presentation of their paper</li> <li>• present their paper at the seminar</li> </ul>	<b>Workload:</b> Attendance time: 28 h Self-study time: 152 h
<b>Course: Seminar on Tax Transfer Pricing</b> <i>Contents:</i> The seminar focuses on specific issues in the field of tax transfer pricing such as: <b>1. The Economic Dimension of Transfer Pricing</b> <ul style="list-style-type: none"> <li>• Significance of tax transfer pricing for the economy and international trade</li> <li>• Empirical evidence for tax evasion through transfer pricing?</li> <li>• Tax optimization through transfer pricing in times of BEPS?</li> <li>• Legal versus legitimate transfer pricing- a contradiction?</li> <li>• Is Formulary Apportionment an alternative?</li> </ul> <b>2. Application of the Arm's Length Principle</b> <ul style="list-style-type: none"> <li>• Empirical versus hypothetical arm's length test</li> <li>• Arm's length test based on game theoretic approaches</li> <li>• Arm's length test based on experiments</li> <li>• Measurement of value contribution</li> <li>• Risk and the arm's length principle</li> <li>• Arm's length test based on data mining/ data analytics</li> </ul> <b>3. Valuation of intangible assets for tax transfer pricing purposes</b> <ul style="list-style-type: none"> <li>• Empirical approaches for the valuation of technology</li> <li>• Empirical approaches for the valuation of brands</li> <li>• Empirical approaches for the valuation of business models</li> <li>• Lifecycle analysis</li> <li>• Taking account of risk in the valuation of intangibles</li> </ul>	2 WLH
<b>Examination: Term paper (max. 12 pages) with presentation (ca. 30 minutes)</b> <b>Examination prerequisites:</b> Regular attendance.	6 C
<b>Examination requirements:</b> Students should show their ability to deal with a specific topic in the field of tax transfer pricing, prepare a well-structured paper and presentation summarizing and evaluating the theses discussed in the literature.	

<b>Admission requirements:</b> none	<b>Recommended previous knowledge:</b> Modul "Tax Transfer Pricing"
<b>Language:</b> English	<b>Person responsible for module:</b> Dr. Roman Dawid
<b>Course frequency:</b> each winter semester	<b>Duration:</b> 1 semester[s]
<b>Number of repeat examinations permitted:</b> twice	<b>Recommended semester:</b> 2 - 4
<b>Maximum number of students:</b> 24	