Lehrstuhl für Unternehmensbesteuerung
Prof. Dr. Martin Thomsen

Master Seminar Business Taxation - WT 2026/27
– Determinants and Consequences of Tax Avoidance –

I. Topics

The research seminar on Business Taxation is offered for **master students** only. There are no specific requirements to participate in this seminar. However, we recommend having basic knowledge in business taxation and statistics.

Corporate tax avoidance is an important area of research in business taxation, as firms differ substantially in the extent to which they reduce or defer their tax burden. Understanding the determinants and consequences of tax avoidance is therefore relevant for both corporate decision-making and tax policy. Recent empirical research examines how firm-specific characteristics and corporate events—such as losses, auditor changes, financing decisions, and liquidity management—are associated with firms' tax avoidance behavior. In addition, the development of tax avoidance over time provides insights into how firms respond to changes in the economic and regulatory environment. The seminar gives master students the opportunity to gain a deeper understanding of these relationships and to apply empirical research methods to questions in corporate taxation. All participants have to write their own seminar paper about one of the following topics:

1. Tax avoidance in loss firms
2. The association between auditor changes and tax avoidance in public firms
3. Do tax aggressive firms hold more cash?
4. The development of tax avoidance over time in Germany
5. The association between book-tax differences and leverage of European firms
6. Carbon Emissions and Corporate Tax Burden: An Empirical Analysis of Effective Tax Rates
7. The association between tax avoidance and firm age
8. The Association between Financial Constraints and Corporate Tax Avoidance
9. Corporate Tax Avoidance and Firm Performance

II. Objectives

The seminar enables participants to gain knowledge in empirical tax research. Students learn how to investigate associations between different variables using programming language (R or STATA can be used). Moreover, participants will learn how to write academic research projects and will get the opportunity to present their own research results.

III. Schedule

During the introductory session on October 12th 2026 (2-4 pm) students will be informed about their topic and general questions will be answered. The colloquium is offered to teach participants basic statistical programming knowledge (i.e., usage of databases, introduction into R, descriptive statistics, regression analyses, etc.) and will take place in October and November (19th, 26th October, 9th, 16th November (2 – 4 pm)). Attendance to the colloquium is optional, but strongly recommended. Additionally, all participants will receive an introduction to academic writing (i.e., paper style) on November 2nd, 2026 (2 – 4 pm)

Students have to submit an exposé of 2 pages until the 23th November 2026, 10 am via email (taxation@uni-siegen.de). The exposé must consist of the introduction, research question(s) and empirical methodology. Participants have the opportunity to receive feedback on their exposé and the planned regression on November 30th. Individual feedback sessions will be announced after registration.

Students have to submit their final seminar paper via email (to: taxation@uni-siegen.de) by no later than 07th January 2027, 10 am. Presentation of their work will take place on the 27th and 28th January 2027 and/or 3rd and 4th February 2027 (8 am – 6 pm). The exact time will be announced. The schedule for these days depends on the number of participants and will be announced after the registration period. It is likely that not all days will be needed. Attendance is mandatory on these days. PowerPoint and PDF files have to be submitted on or before 19th January 2027, 10 am via email (to: taxation @uni-siegen.de).

14th August to 15th September 2026	Registration in Unisono
12th October 2026 (2 – 4 pm)	Introductory session
2nd November 2026 (2 – 4 pm)	Introduction to academic writing
19th, 26th October, 9th, 16th November (2 – 4 pm)	Colloquium
23th November 2026	Submission of an exposé until 10am via email (taxation@uni-siegen.de)
30th November 2026 (schedule: tba)	Feedback session
07th January 2027	Submission of the final seminar paper until 10am via email (taxation @uni-siegen.de)
19th January 2027	Submission of PowerPoint and PDF slides until 10am via email (taxation@uni-siegen.de)
27th and 28th January 2027 and/or 3rd and 4th February 2027 (8 am – 6 pm)	Final presentation

IV. Requirements on seminar paper and presentation

The seminar paper must not exceed **5,000 words** and should follow the "Guidelines of academic writing published by the Chair of Business Taxation". The language of the whole seminar is **English**. Thus, students must write and present their work in English.

All students have to **present** the seminar paper on their own. The presentation should not be longer than **15 minutes** (+/- 10%). Afterwards, each paper will be discussed by all participants.

V. Grading

The final seminar grade consists of the following weighted performances: 10% exposé, 50% paper, 20% presentation, 20% discussion. Grading is based on each participant separately. The exposé and the seminar paper has to be graded with at least 4.0 to pass the seminar.

VI. Registration

The application and allocation process for seminar places is organized centrally. Information regarding registration can be found on the website of the Examination Office of Faculty III (https://pafak3.wiwi.uni-siegen.de/info/pruefungen/seminare/). The seminar topics are assigned by the chair. Depending on demand, the topics listed above may be assigned to more than one student. Students will be informed about the topic they are required to work on during the first introductory session. Once registration has been completed, withdrawal is no longer possible. Failure to participate will be graded as "failed" (5.0). Please note that, before participating in the seminar, you must also register for the examination via Unisono in accordance with the examination regulations. If you participate without prior registration, your work cannot be assessed and the grade cannot be recorded by the Examination Office.

If you have any further questions, please do not hesitate to contact Mareike Hockmann (mareike.hockmann@uni-siegen.de).

We look forward to meeting you soon!

Siegen, September 15, 2026

Prof. Dr. Martin Thomsen