



**BERGISCHE
UNIVERSITÄT
WUPPERTAL**

Prof. Dr. Kerstin Schneider

Schumpeter School of Business and Economics,
Lehrstuhl für Finanzwissenschaft und Steuerlehre

Gaußstr. 20, 42119 Wuppertal

RAUM	M.14.31 (Sekretariat)
TELEFON	+49 (0)202 439 2549
FAX	+49 (0)202 439 3649
MAIL	LS-Schneider@wiwi.uni-wuppertal.de
WWW	www.wiwi.uni-wuppertal.de/schneider
DATUM	Wintersemester 2016/17
SEITE	1 von 2

„MWiWi 2.13 Advanced Microeconomics and Public Finance“ WS 2016/17

Part 2: Public Finance

The second part of the module MWiWi 2.13 Advanced Microeconomics and Public Finance discusses issues of tax theory and policy. It covers the basic concepts of the theory of optimal taxation, the empirics of taxation, and the most important legal institutions. We will examine the effects of taxation on individuals and firms and the effect of tax reforms. Particular emphasis will be given to questions of international taxation.

Topics covered:

- Tax incidence
- Optimal taxation
- International tax law
- Double taxation conventions
- Efficient international taxation
- International business/corporate taxation
- Tax competition and tax harmonization

Comprehensive lecture notes are available for the students of this class.

Recommended readings are:

Devereux, Michael P., The Impact of Taxation on the Location of Capital, Firms and profit: A survey of Empirical Evidence, University of Warwick, 2006.

Homburg, Stefan, Allgemeine Steuerlehre, 6. Auflage, Verlag Vahlen: München, 2010.

Hindriks, Jean and Myles, Gareth D. Myles, Intermediate Public Economics, 2. ed., MIT, 2013.

Salanié, Bernard, The Economics of Taxation, The MIT Press, Cambridge, Massachusetts, 2. ed., 2011.

Schreiber, Ulrich, International Company Taxation. An Introduction to the Legal and Economic Principles, Springer, 2013.

Time / Room:

Lecture: Tuesday, 15.11, 25.11, 29.11., 06.12, 13.12.2016 4 pm-6 pm, Room: tba
Friday, 10 am – 2 pm, starting 16.12.2016, HS26

Exercise sessions: Wednesday, 10 am – 12 noon, starting January 2016, HS26