



Institute for Taxation and Accounting

Empirical Research in Tax Accounting

Winter Term

Institute:	Institute for Taxation
Lecturer:	Dr. Stefan Huber, MBR
Assistant:	Dr. Georg Bauer, MBR
Weekly hours:	4
Credits	6
Examination:	The examination consists of two mandatory components: <ol style="list-style-type: none">1. Presentation and discussion of selected literature as well as active participation in all seminar sessions.2. Timely submission of a written term paper.
Prerequisites:	none
Course Material:	Will be given during the seminar

Course Description & Main Objectives

This Master's seminar is particularly aimed at MBR and Master's students from the Accounting Cluster (Tax Accounting, Financial Accounting, or Managerial Accounting) or the Finance Cluster. Master's students from other fields with similar interests are also welcome. The seminar consists of two parts: Firstly, the course introduces empirical work in the accounting field using statistical software. This introduction is designed for participants with no prior programming experience. It includes handling datasets, creating a panel dataset, data preparation, creating descriptive statistics, and conducting simple regression analyses using financial market and balance sheet data from databases. Secondly, the course provides an introduction to the empirical literature in the field of Tax Accounting at the intersection of Accounting and Finance.



Lectures Overview/ Course Outline

After completing the course, participants should:

- Be familiar with review articles on the current state of empirical tax research.
- Be acquainted with the current foundational literature in selected areas of empirical tax research.
- Know important questions in empirical tax research.
- Be able to critically analyze and discuss research findings.
- Be knowledgeable about methodological approaches to addressing these research questions.
- Be capable of independently conducting simple empirical analyses.

Literature

Hanlon, M., & Heitzman, S. (2010). A review of tax research. *Journal of Accounting and Economics*, 50(2-3), 127-178.

Literature will be given during the seminar.