



Spring Term 2016 (FS 2016)

Managerial and Tax Aspects of Transfer Pricing

Syllabus

Module Number: MOEC0367

Lectures:

Wednesday, 24.02.2016 14.00 - 18.00 (Introductory lecture)

Thursday, 14.04.2016 10.00 - 18.00 (Presentations)

Friday, 15.04.2016 10.00 - 18.00 (Presentations)

Lecturer: Prof. Dr. Robert F. Göx

Teaching Assistants: Miro Feller, Thomas Rueffieux

Exam Date: no written final exam

Curricula-Classification: MA: Wahlpflichtbereich BWL 1

ECTS-Points: 3.0

Course webpage:

<http://www.business.uzh.ch/de/professorships/managerialaccounting/lehre/veranstaltungen/fs2016/stp.html>

Contact: For questions please contact managerial.accounting@business.uzh.ch

Course overview

The seminar discusses classical and recent research articles in the area of transfer pricing and provides a comprehensive overview of transfer pricing for managerial and tax purposes.

Course objectives

The course provides a thorough understanding of some apparent managerial and taxation problems in transfer pricing and enables students to evaluate the usefulness of different transfer pricing methods as well as potential conflicts of interest among transfer pricing objectives.

Course prerequisites

Completed BA degree in economics or business administration

Exams and Grading

The grading will be based on the quality of the presentation including the quality of the presentation slides for the presentation topic, the preparation and the conduct of





the class discussion for the discussion topic, and the individual contributions to the general class discussion. The individual elements are weighted as follows:

- Quality of the slides and the presentation (70 %)
- Quality of discussion (20 %)
- Quality of contributions to class discussion (10 %)
- Total (100 %)

We expect a regular class attendance. Students who miss classes without prior explanation and approval by the course organizers will receive an insufficient grade.

Course content

- Introductory lecture (24.02.2016)
- Presentations (14.04. and 15.04.2016)
A list of presentation topics with references as well as names of presenters and discussants will be made available on the course web page (OLAT).

Course material

The slides of the introductory lecture as well as the seminar literature will be available on the course website (OLAT).

WWF Statutory Course Policies

According to WWF study regulations, all exam dates are *final* as published in the VVZ (VVZ – Vorlesungsverzeichnis). This means that the final exam date and time are *not negotiable*. It will not be possible to take any exams on different dates. Check your class schedule for possible *exam conflicts* at the beginning of the semester at your own responsibility.

Academic dishonesty in any form will not be tolerated. Anyone caught cheating or engaging in unethical behavior will be reported to the Dean's office according to the guidelines on academic dishonesty set forth by the University of Zurich.

Notes

- Don't forget to *officially register* yourself using the registration tool of the University of Zurich.
- The information in this syllabus supports the official information in the electronic university registration tool. In cases of doubt, the official information at the VVZ is decisive.

Contact

For questions or further details please contact:

Chair of Managerial Accounting

Department of Business Administration, University of Zürich

Tel. +41 44 634 5966

E-Mail: managerial.accounting@business.uzh.ch

www.business.uzh.ch