

Bachelor seminar and bachelor thesis in summer term 2022

I. Topics

For the **summer term 2022** the topics listed below will be assigned as Bachelor theses. They are required to be written as a National Report (country reports from a German perspective), study of comparative law or academic paper in English.

- 1. Tax Incentives for Energy Efficiency Improvements in the Building Sector – A first appraisal of para. 35c of the German Income Tax Act**
- 2. Reforming Energy Taxation in Europe**
- 3. Should there be a European excise duty on carbon intensive goods?**
- 4. The taxation of a new reality: An income tax assessment of tokens on decentralised ledgers**
- 5. The taxation of a new reality: An assessment of tokens on decentralised ledgers from a VAT perspective**
- 6. Chain Transactions in VAT**
- 7. Tax Technology in International Direct Taxation**

II. Workload and ECTS

- Participation in the seminar sessions and writing a bachelor thesis in **English language** (25 pages), Interim presentation and discussion of the results in English (approx. 30 minutes)
- 3 ECTS for the seminar on the bachelor thesis (ungraded part of the work)
- 12 ECTS for the bachelor thesis (graded part of the work)
- Student must register for the seminar as well as the written work via meinCampus

III. Mentoring

Professor Dr. Roland Ismer and research assistant Quirin Jackl.

Appointments for meetings will be arranged individually with the tutors to further elaborate and delimit the content of the topic.

IV. Time frame

- Time frame for the students of the bachelors degree **Business Studies/ Wirtschaftswissenschaften and comparable courses at WISO** is from **13.05.2022 until 15.07.2022** (9 weeks)

The creation phase is based on the study examination regulations applicable to your degree program. You will find further information there.

V. Registration

Please register for the Bachelor's Seminar by **27.04.2022, 12:00 am (cut-off deadline!)** at the latest via E-Mail (Quirin.jackl@fau.de) for the bachelor seminar. Please send us the application form "Application for the seminar and the bachelor's thesis" (see StudOn) and your current transcript of records. Applications received after this date **cannot be considered**. Topics will be assigned to two candidates on **02.05.2022** and must be written independently by each participant. Should the pre-registrations exceed the planned capacity, seminar participants will be selected according to suitability.

It is not possible to swap topics. A binding registration must be submitted by **12.05.2022** at the latest. If there is no response by then, we will assume the topic was rejected. In this case there will be no registration for the Bachelor seminar.

VI. Seminar dates

1. Introductory event on **Friday, 13.05.2022, starting at 1.00 pm**
 - ➔ Presentation of the expected scope of the bachelor's thesis
 - ➔ Requirements in form and content
 - ➔ Instructions on literature research
2. Meetings to discuss the outline on **After arrangement**

[Individual dates will be announced in appropriate time]

3. Short presentations on **Monday, 24.06.2022, from 09:00 am.**

➔ Short presentation by the seminar participants on the subject of their work

Überblick: Bewerbungsverfahren

Application deadline	27.04.2022, 12:00 am (cut-off deadline!)
Application by email to	Quirin.jackl@fau.de
Application documents	<ul style="list-style-type: none"> - Form: " Application for the seminar and the bachelor's thesis " <p style="text-align: center;"><i>[Available on StudOnAttention: This form is only for the registration at our chair and does not include the registration at the examination office. This must be done separately. An appropriate form for registration at the Examinations Office will be provided in the introductory course.]</i></p> <ul style="list-style-type: none"> - Current transcript of records
Assignment of topics / selection of applicants	02.05.2022, via e-mail
Acceptance of the seminar topic by the seminar participants	<p>Binding acceptance of the assigned topic by the seminar participants by 12.05.2022</p> <p>= official registration of the bachelor's thesis at the chair</p> <p><i>[If no response is received by 12.05.2022 this will be deemed to be a rejection of the assigned topic and therefore as a decision not to attend the seminar.]</i></p>

Submission of the bachelor thesis

The Bachelor thesis must be submitted in duplicate to the Examination Office within the time limit. In addition, a digital version of the thesis is to be submitted **to both the examination office and the chair.**

A CD with the literature used must be submitted to the Examination Office. For the formal structure of the thesis, reference is made to the Chair's guidelines for the preparation of a scientific paper.

For the **summer term 2022** the deadline is **15.07.2022.**

Overview summer term 2022

Mentoring

Professor Dr. Roland Ismer

Quirin Jackl
 Quirin.jackl@fau.de

Important dates

Application deadline	27.04.2022, 12:00 am (cut-off deadline!)
Announcement of participants and topics	02.05.2022
Binding feedback / registration	12.05.2022
Starting date	13.05.2022
Introductory event	Friday, 13.05.2022, starting at 1.00 pm
Discussion of the outline (individual)	After arrangement
Short presentations	Monday, 24.06.2022, from 09:00 am
Submission	15.07.2022