COURSE DETAIL

TAX EVASION AND TAX HAVENS
Country Germany
Host Institution Free University of Berlin
Program(s) Free University Berlin
UCEAP Course Level Upper Division
UCEAP Subject Area(s) Sociology Economics Business Administration
UCEAP Course Number 110
UCEAP Course Suffix
UCEAP Official Title TAX EVASION AND TAX HAVENS
UCEAP Transcript Title TAX EVASION/HAVENS
UCEAP Quarter Units 4.50
UCEAP Semester Units 3.00

Course Description

Economic and especially wealth inequality in the US is rising, along with the number of and power exerted by billionaires, multibillionaires, and multinational enterprises (MNEs). While taxes count as one key instrument to reduce inequalities, the most affluent individuals and corporations seem to make use of multiple pathways to circumvent their tax obligations and thereby harm the redistributive effect of taxation. In this seminar, students will become familiar with general economic and sociological theories on tax evasion and avoidance, and challenge the view of tax havens as Caribbean island paradises, where the rich and famous store their money. We will discuss ways in which tax evasion works, the impact of tax havens on regional and global inequality, historical developments of tax havens, and economic approaches to measure tax evasion. Students are expected to have knowledge or the willingness to learn basic sociological as well as economic concepts and theories such as tradeoffs, opportunity costs, and expected utility theory.

Language(s) of Instruction
English

Host Institution Course Number
32602

Host Institution Course Title
TAX EVASION AND TAX HAVENS

Host Institution Course Details
https://www.fu-berlin.de/vv/en/lv/854940?m=361403&pc=484776&sm=814672

Host Institution Campus
Free University of Berlin

Host Institution Faculty

Host Institution Degree

Host Institution Department
John-F-Kennedy-Institut für Nordamerikastudien

Course Last Reviewed
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