



Master Tax Seminar – Topics

- 1) Industry-specific tax exemptions – justified or unjustified tax subsidy? An empirical analysis based on financial statements from the DAFNE database
- 2) An empirical analysis of the volatility of ETRs and other balance sheet items based on financial statements from the DAFNE database
- 3) Are small and medium-sized enterprises (SMEs) better than large companies? An empirical analysis based on financial statements from the DAFNE database
- 4) Do profit and loss-making firms differ? An empirical analysis based on financial statements from the DAFNE database
- 5) The effect of data cleaning, truncating, and winsorizing on firms' ETRs - An empirical analysis based on financial statements from the DAFNE database