

DEPARTEMENT FÜR BETRIEBSWIRTSCHAFT
Lehrstuhl für Unternehmensrechnung und Controlling
Prof. Dr. Robert F. Göx
Bd. de Pérolles 90
CH-1700 Fribourg

Seminar in Advanced Managerial Accounting: Managerial and Tax aspects of transfer pricing

1. Content

The Seminar gives a comprehensive overview of transfer pricing for managerial and tax purposes. It comprises of an introductory lecture and several specific problems related to transfer pricing. The number of topics treated depends on the number of participants. Participating in the course enables students to develop a thorough understanding of some apparent managerial and taxation problems in transfer pricing.

2. Course Organization

Each participating student is responsible for preparing **one presentation** for a selected topic and for assuming the role of the **discussant for one of the other topics**.

The presentation should be based on a power-point presentation of no more than 30 slides. The presentation should explain the main idea of the underlying topic, describe the main empirical findings (if applicable) and provide a critical discussion of the suggested theoretical interpretation. The presentation should mainly be based on the given literature sources. The use of additional papers and material from other sources is highly appreciated. The presentation should not exceed 60 minutes.

The discussion comprises a brief set of power-point slides, summarizing the main idea, explaining its main strengths and weaknesses, and provide some points for the general class discussion. The presentation of the summary and the questions should not exceed 15 minutes. Additional 30 minutes should be reserved for general class discussion. The class discussion is moderated by the responsible discussant.

The last two sessions of the seminar are devoted to case studies which are solved in groups. Details will be given organized in the first seminar session.

The distribution of presentation and discussion topics will be organized in late September during the information session. All slides for the presentations and the discussions must be sent to the responsible assistant (jeff.dicken@unifr.ch) no later than **Monday, November 21, 2011**. The deadline is strict, students who fail to provide the requested material in time, are excluded from the course.

Students may work jointly on a single presentation if the number of students exceeds the number of specific topics.

The course can be credited to core modules Accounting & Control and European Business. Inscriptions should be made as early as possible with the secretary of the chair (francoise.tercier@unifr.ch) or with the responsible assistant (jeff.dicken@unifr.ch).

3. Grading

The grading will be based on the quality of the slides, the presentation, the discussion, and the individual contributions to the general class discussion. The individual elements are weighted as follows:

Quality of the slide sets (20 %)

Quality of presentation (45 %)

Quality of discussion (20 %)

Quality of contributions to class discussion and case studies (15 %)

Total (100 %)

Participants who fail to achieve a sufficient overall grade will have to pass a written exam about the full content of the course.

We expect a regular attendance in class. In case of absence, we expect a written explanation indicating the reasons for missing the class. Students who miss more than one session for other than generally acceptable reasons (illness, military services) cannot benefit from the above grading scheme. In this case, the final grade will be determined entirely by the result of the written exam.

4. Topic and reading list

The topic list will shortly be available at www.unifr.ch/controlling/

Course Dates:

There will be an information session and an introductory lecture after the Accounting Theory class on Wednesday, September 28, 18.15 - 20.00.

The presentations will take place on the following dates:

Friday, November 25	9:15 – 12:00 and 13:15-17.00
Saturday, November 26	9:15 – 12:00 and 13:15-17.00
Friday, December 9	9:15 – 12:00 and 13:15-17.00
Saturday, December 10	9:15 – 12:00 and 13:15-17.00