



UNIVERSITÀ
CATTOLICA
del Sacro Cuore

International Affairs

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Course aims and intended learning outcomes

The course is made up of two distinct, although related, modules, one per each semester of classes.

The First module Business Government Relations briefly discusses firms' and clusters' strategies and actions to support their competitiveness and then focuses the analysis on the complementary role of governments in making it happen.

A global framework analyzing the determinants of public management interventions will be presented and discussed. This course presents many tools and techniques that public agencies have developed to play an active and key role in the competitiveness arena, efficiently coordinating public resources and actions with firms' and clusters' initiatives.

The second module International Corporate Taxation and Tax Planning will discuss the main questions related to international taxation, both from a theoretical and a practical point of view, thereby providing the main tools of international tax law consulting. Once summarized some of the fundamental notions of international tax law, this module will be focused on tax treaties, covering group taxation, intra-group flows of income and some relevant BEPS (Base Erosion and Profit Shifting) issues. Particular attention will be given to case studies in order to provide a more comprehensive and integrated approach to the subject matter.

At the end of the course the students will be able to:

- Manage the key principles and policies of international taxation;
- Understand the impact of international taxation on cross-border businesses;
- Understand and discuss the new international tax law developments;
- Understand and discuss all the key traits of entrepreneurial personality and leadership styles applied to the different phases of a business' life cycle;
- Develop a business plan (also for internationalization) and prepare the related formal document(s) for the start-up of new businesses or the development of existing ones;
- Discuss and evaluate a business plan in terms of the actual feasibility of a new venture;
- Discuss and present to a selected public a business plan project;

At the end of the second module, the students will also be able to:

- To provide students with an in-depth understanding of the principles and practice of selected topics in International business seminar.
- To provide students with a solid understanding of the principles and practice of making business in specific location.
- To provide students with knowledge of the principles of competitiveness and economic development.



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Course content

Module I: Public Management for competitiveness

- Role of Government
- Analyze the competitive advantage of a location.
- Understand the role of Government in promoting competitiveness.
- Provide suggestion on how to support cluster development.

Module II: International Corporate Taxation and Tax Planning

- Basic notions of international tax law;
- The problem of double taxation: the OECD Model and the other Model Conventions. The relationship of Double Taxation Conventions to domestic law.
- Fundamental international taxation rules: tax residency, permanent establishment, dividends, interests, royalties;
- The taxation of multinational corporations: transfer pricing, CFC rule, group taxation;
- Base erosion and profit shifting issues. The taxation of the digital economy;

Reading list

Module I:

M. Porter, On Competition, Harvard Business School Press, 1998.

Module II:

LANG, Introduction to the Law of Double Taxation Conventions, IBFD, Amsterdam, 2013.

HOLMES, International Tax Policy and Double Tax Treaties, IBFD, Amsterdam, 2014.

The chapters to be studied for the course will be indicated. Same for not attending students.

Further reading materials (slides, articles, case studies) will be provided by the professor during the course.

Teaching method

The course will be taught through different methods combined: lectures, discussions of case studies, presentations by students in-class and project works.

Assessment method and criteria

Module I

Quality of a prepared research paper (40%) and final exam (60%).



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Dates for the presentations and the submission dates for the research papers will be discussed on the first day of the module.

Module II

For the second module, students attending class on a regular basis will be required to give an oral presentation of a case study and to take a final written exam on the part of the course content not covered by the case presented, according to the weights:

Case presentation	25%
Final exam	75%

Students not attending class on a regular basis will be required to take a final written test covering all the topics indicated above ("Course content"). Suggested reading: Holmes, International Tax Policy and Double Tax Treaties, IBFD, Amsterdam, 2014 (pp. 1-315; 367-427).

Notes and prerequisites

Information on office hours (expected after class) available on the teacher's personal page at <http://docenti.unicatt.it/>.