



Aalto University
School of Business

32E30001 Tax Challenges for Multinational Enterprises Spring 2022

Practical Guide

Course schedule – Spring 2022

Date & place	Topic	Lecturer
Tuesday April 19 th 2022 @ 13.15-16.00 / T004 + Zoom	Setting the scene + dispute prevention & resolution	Petteri Rapo
Thursday April 21 st 2022 @ 13.15-16.00 / T004 + Zoom	Corporate Social Responsibility & Tax Policy	Lauri Finér, SDP
Tuesday April 26 th 2022 @ 13.15-16.00 / T004 + Zoom	Tax Transparency & Reporting	Taru Taajamaa, Neste
Thursday April 28 th 2022 @ 13.15-16.00 / T004 + Zoom	Digitalization of Tax Profession	Johanna Oksa & Mikko Jantunen, Deloitte
Thursday May 5 th 2022 @ 13.15-16.00 / T004 + Zoom	Taxing Multinational Enterprises in 2020s	Sami Koskinen, Verohallinto
Thursday May 12 th 2022 @ 16.30-20.30 / Eteläesplanadi 8	[Case workshop @ A&S]	[Petteri Rapo + A&S colleagues]

Learning objectives

Understanding of the role of taxation in the decision making process of multinational enterprises (MNE)

- Selected tax issues (or challenges) of MNEs will be introduced
- The focus of the related reading packages is to give a broader understanding of what is international tax planning and compliance management, especially from the viewpoint of multinational enterprises
- Through weekly lecture journals (or essays) students are encouraged to take a deeper insight into the topics

Learning outcomes

The students learn how to analyse and solve tax challenges faced by multinational enterprises and gain understanding of the role of taxation in the decision making process of international enterprises.

→ Special emphasis on practical and solution-oriented approach towards complex tax issues involving multiple jurisdictions

Passing the course

Option 1: 50% lecture journals + 50% case workshop participation

- Lecture journals: One (1) page reflection on each lecture & related reading materials.
 - May be written in a group of up to two (2) students.
 - Deadlines lecture journals are as follows:
 - Lectures 1 & 2: April 29th at noon (12:00)
 - Lectures 3 & 4: May 6th at noon (12:00)
 - Lecture 5: May 13th at noon (12:00)
- Active participation in the case workshop hosted by Alder & Sound on Thursday, May 12th 2022 @ 16.30-20.30 (Eteläesplanadi 8)

Passing the course

Option 2: 50% lecture journals + 50% essay

- Lecture journals: One (1) page reflection on each lecture & related reading materials.
 - May be written in a group of up to two (2) students.
 - Deadlines lecture journals are as follows:
 - Lectures 1 & 2: April 29th at noon (12:00)
 - Lectures 3 & 4: May 6th at noon (12:00)
 - Lecture 5: May 13th at noon (12:00)
- One (1) essay on a topic of your choice covered by the course (minimum length: 8 pages)
 - Deadline for the essay is at noon (12:00) on the case workshop day (May 12, 2022)

Assessment of lecture journals, essays and case workshop

- **Lecture journal & essay assessment criteria** include correctness, thoroughness and versatility of points of view provided on the topic.