



Aalto University  
School of Business

# 32E30001 Tax Challenges for Multinational Enterprises Spring 2023

## Practical Guide

# Course schedule – Spring 2023

Date & place	Topic	Lecturer
25/4/2023	<ul style="list-style-type: none"><li>▪ Introduction &amp; practicalities</li><li>▪ Striving for certainty: Dispute prevention &amp; resolution in international taxation</li></ul>	Petteri Rapo
27/4/2023	<ul style="list-style-type: none"><li>• Hybrid operating environment: <b>PE's</b> &amp; Global Mobility</li></ul>	Henri Lyyski & Anna-Tallqvist-Rantanen, Alder & Sound
2/5/2023	<ul style="list-style-type: none"><li>• Tax Transparency &amp; Reporting</li></ul>	Katri Svahnström, Neste
4/5/2023	<ul style="list-style-type: none"><li>• Future Outlook on International Tax Developments</li></ul>	Maria Volanen, Teknologiateollisuus
11/5/2023	<ul style="list-style-type: none"><li>• Taxing Multinational Enterprises in 2020s</li></ul>	Sami Koskinen, Verohallinto
Wednesday May 17 <sup>th</sup> 2023 @ 16.30-20.30 / Aalto BIZ	[Case workshop with 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: May 5<sup>th</sup> at noon (12:00)
    - Lectures 3 & 4: May 12<sup>th</sup> at noon (12:00)
    - Lecture 5: May 19<sup>th</sup> at noon (12:00)
- Active participation in the case workshop hosted by Alder & Sound on Thursday, May 17<sup>th</sup> 2023

# 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: May 5<sup>th</sup> at noon (12:00)
    - Lectures 3 & 4: May 12<sup>th</sup> at noon (12:00)
    - Lecture 5: May 19<sup>th</sup> 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 17, 2023)

# 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.