

Combating Fiscal Fraud and Empowering Regulators ‘COFFERS’ Master elective 5 ECTS

Copenhagen Business School Executive Programme

Overview:

The COFFERS Master elective course is a product of the Horizon2020 research program REV-INEQUAL. The course will be delivered by members of the research consortium from twelve European universities, including Copenhagen Business School. Other leading international figures in the tax arena will provide keynotes and teaching. COFFERS seeks through its research and teaching to *trace* the tax gap and regulatory innovation, *track* how expert networks, jurisdictions and taxpayers adapt to and negotiate rapid evolutionary change, and *transmit* forward looking risk assessment and policy advice. COFFERS achieves these aims by deploying new methodologies: to estimate tax fraud and money laundering with pioneering quantitative tools; to demonstrate how corporations adapt structure under pressure of rapid regulatory innovation and how expert groups may guide these processes of adaptation across distinct sectors through forensic techniques and prosopographic data; to explore how jurisdictions incorporate regulatory innovations into law and administrative practice through comparative analysis; to evaluate the potential of new technologies to intervene in processes of adaptation and regulatory upgrading via techniques developed in the social studies of finance field; to provide analyses of where the dangers are subsiding, where they remain and where they emerge through pan-European risk assessment using a technique pioneered by the COFFERS team; and to furnish theoretical tools that inform these methods and an understanding of what COFFERS nominates as the international tax ecosystem.

Participants in the Master elective will include European policymakers, practitioners in the private sector and current Master participants from Copenhagen Business School. The course participants will learn how to conceptualise the issues at stake, how to identify and trace the extent of the problems at hand, consider what methods allow us to see who the perpetrators are, and identify what information is needed and how to use it to intervene in a process of rapid and still accelerating evolutionary change.

Learning Objectives:

Participants able to perform excellently and achieve a grade 12 on the course will:

be able to understand, assess and deploy the conceptual tools necessary to analyse and intervene in the international tax system;

be able to assess and apply the qualitative and quantitative methodologies taught in the Master elective;

be able to use this knowledge to reflect upon analytically and evaluate reflexively cases that form the basis of an extended synopsis;

to be able to formulate critical questions of both theoretical and methodological character, and discuss course content competently, thoroughly and persuasively on the basis of an extended synopsis.

Course Description:

The course is composed of a series of Master classes and keynote lectures provided COFFERS researchers and by senior figures in the international tax field.

Content will include analysis of the regulatory state of play at national levels and international levels, including administrative capacities and policy innovations. The COFFERS elective will explore how tax fits into the macro economy and why we might need to view tax in that context rather than restrict our purview to technical issues. Participants will consider tax as at once a social, political and jurisprudential issue. We evaluate theories of tax abuse. Case based lectures drawing on the work of the COFFERS team address how to track processes of taxpayer adaptation under pressure of rapid regulatory change and how we can identify the role of various expert networks in that process. Participant learn how to construct and use tax abuse heat maps as effective risk assessment tools. Participants also learn how to assess the efficacy of various methods that can be deployed measuring the scale of tax abuse and money laundering. The course provides tools to address financial secrecy and find perpetrators using the output of Country by Country Reporting, Automatic Information Exchange and the Legal Entity Identifier database.

The COFFERS Master elective will be organized by the Copenhagen Business School's Executive Training program (CBS Executive) in coordination with the principal researchers in COFFERS. The course is open to all, but will specifically target policymakers interested in tax governance, as well as private sector practitioners interested in further education. The course content will be directed by Professor Richard Murphy (City, University of London).

Teaching Methods:

Case based teaching using cases developed by the COFFERS project.

Lectures

Participatory workshops

Class based education 18 hours

Preparation 60 hours

Synopsis 60 hours

Curricula 300 pages

Taught in English

Scheduled in August and November 2018

Approximately 20 participants drawn from Europe and the CBS Executive Programme.

Exam:

Oral examination (to be conducted via video conferencing where appropriate) on basis of extended synopsis

Written product delivered on a specified date and time.

Synopsis will be a maximum of 10 pages

Evaluated on grade Danish scale

A re-examination opportunity will be offered in cases of sickness or inability to complete first exam as scheduled. Any re-take will take the same form as the first exam.

Logistics:

The course is not charged to European regulators and European private sector participants. Travel and accommodation expenses are at the cost of participants.