DIGITAL MANAGEMENT (LB46)

(Lecce - Università degli Studi)

Teaching PUBLIC POLICY AND THE DIGITAL ECONOMY

GenCod A005239

Owner professor DEBORA ASSISI

Teaching in italian PUBLIC POLICY AND THE DIGITAL ECONOMY

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SSD code SECS-P/03

Reference course DIGITAL MANAGEMENT

Course type Laurea

Credits 6.0

Teaching hours Front activity hours: 36.0

For enrolled in 2020/2021

Taught in 2022/2023

Course year 3

Language ENGLISH

Curriculum ECONOMICO

Location Lecce

Semester First Semester

Exam type Oral

Assessment Final grade

Course timetable https://easyroom.unisalento.it/Orario

BRIEF COURSE DESCRIPTION

This course aims at introducing the students with the main regulatory and taxation issues relate to the digital economy. A central question throughout the different topics will be whether business practices and contracts in a "digital economy" may depart from efficient behavior, and in which cases they may be beneficial or detrimental to society. Real cases which are specific to digital markets will also be analyzed.

Globalisation and digitalisation, together with concerns over corporate tax avoidance, have sparked an international debate about whether tax rules are fit for purpose. The issue of taxing the digital economy figures ever more prominently on policy agendas around the world, while the OECD is striving to reach international consensus on the matter. This course will introduce to the the key points in the debate and analyse the principles for effective and efficient taxation in the digital age.

REQUIREMENTS

Principles of economics

COURSE AIMS

Knowledge and understanding

Students will be able to understand the the main regulatory and taxation issues relate to the digital economy.

Applying-knowledge and understanding

They will be able to understand the key issues in the international debate about whether tax rules are fit for purpose and to analyse the principles for effective and efficient taxation in the digital age.

Making judgments

They will be able to assess whether business practices and contracts in a "digital economy" depart from efficient behavior, and in which cases they may be beneficial or detrimental to society.

Communication skills

Students will be able to communicate their conclusions and the knowledge and the ultimate reasons that sustain them to both, specialized and non-specialized publics in a clear and unambiguous way.

Learning skills

Students will develop the learning skills that allow them to continue studying in a way that will be largely self-directed or autonomous.

TEACHING METHODOLOGY	Traditional lectures
ASSESSMENT TYPE	Individual assignments, written exam
FULL SYLLABUS	The reasons for government intervention Competition policy ▪ What is Competition Policy ▪ Why do we need a competition policy? ▪ Objectives of competition policy ▪ Brief history of competition laws ▪ Structure of EU legislation Collusion ▪ Functioning of a collusive agreement ▪ Structural factors that facilitate collusion ▪ Facilitating practices ▪ R&D agreements ▪ Fighting collusion in the real world Market power and market definition Competition policy for the digital era ▪ Key characteristics of the digital economy ▪ Consequences for competition policy ▪ Should we rethink antitrust tools for platforms and ecosystems? ▪ Issues related to data Taxes and the digital economy - Basic principles of international tax law ▪ Worldwide or territorial taxation approach ▪ International coordination through bilateral treaties -International tax avoidance ▪ Base erosion and profit shifting -Tax reforms ▪ Unilateral tax reforms: digital service tax, GILTI ▪ Coordinated reforms: Oecd Pillar 1 and Pillar2, European CCCTB
REFERENCE TEXT BOOKS	There is no textbook. Lecture notes and class materials will be posted online