



**Letter to DIPCAT ISP Students**  
**Case 1 - International Tax Issues**  
**Case 2 – CSR and Aggressive Tax Avoidance**

**Dear Students,**

The purpose of this letter is to give you a 'road map' for the *advanced* preparation for the International Tax and CSR cases before we meet in our ISP. Your *advanced* preparation will be necessary to ensure you get the most of these two cases.

Regarding the first case, **International Tax Issues**, given its subject-specialism, preliminary tutorials and activities will build sufficient foundational knowledge for the successful engagement and ultimate achievement of the intended learning outcomes of this case in the ISP. Also, there are a few fun icebreakers that will get you working with the other participating students from your University and begin your networking with other countries' students *before* the ISP.

Your Professor(s) will arrange an inhouse (or *live* virtual) Pre-ISP Workshop on either the 6<sup>th</sup> or 7<sup>th</sup> of September during which we will meet in KumoSpace for two short tutorials and two icebreakers for Case 1 – International Taxation.

Date and Time of the Workshop - \_\_\_\_\_ (to be completed by Professors)  
Link to KumoSpace - <https://www.kumospace.com/preisp2021>

After the workshop, you will be encouraged to view two more recorded tutorials for Case 1 and then skim read the Sophia's Dream Group's client notes and functional analysis. These *must be done before* we meet for the ISP for our good progress and collective success.

The second part of the ISP will be devoted to **CSR and companies' aggressive tax planning behaviour**. As you probably already know, during the ISP you will not have to participate in theoretical lectures, but you will be involved in activities where you will have to apply some concepts related to CSR and corporate tax avoidance. Therefore, you will need to acquire some basic knowledge in before the ISP, which is necessary to enable you to be more effective and to achieve the expected learning outcomes. To this end, we have prepared two video tutorials to introduce you to the CSR and to describe the objectives, the general structure, and your tasks in this second part of the ISP.

Once you completed all items on the two attached checklists for both cases, please share your feedback with your Professor(s). Your feedback is valuable to us in this final ISP.

Thank you for your advanced preparation for this two cases, and we look forward to seeing you at the ISP!

Kind regards,

Phyllis Alexander (Case 1 Lead);  
Mara Del Baldo and Francesca Cesaroni (Case 2 Leads)



**Students** – please use this check list to provide feedback before the ISP on the preliminary tutorials and activities for the International Tax Case and the CSR and Tax Avoidance Case. Your Professor will combine and summarize your feedback with your peers and submit it to the IO Teams.

### Case 1 - International Tax Issues

Tutorials and Activities	Feedback	Tick it off! ✓
1. RECORDING – Overview of the Case		
2. RECORDING – Taxing Rights		
3. ICE-BREAKER – Word Puzzles (Instructions and 3 puzzles provided)		
4. ICE-BREAKER – National Sovereignty and Taxing Rights (Instructions, excel template, and link to Padlet provided)		
5. RECORDING – Permanent Establishments		
6. RECORDING – Profit Attribution and Transfer Pricing		
7. SKIM READ – Sophia’s Client Notes and Functional Analysis		

### Case 2 – CSR and Aggressive Tax Avoidance

Tutorials and Activities	Feedback	Tick it off! ✓
1. RECORDING – Overview of the CSR Case		
2. RECORDING – CSR and Tax Behaviour		
3. SKIM – Amazon 2019 “Sustainability: Thinking Big”		
4. SKIM - Microsoft 2019 “Corporate Social Responsibility Report”		
5. READ – CSR Glossary		