

Module title		Abbreviation
Tax-Optimized Business Organization		12-M-RFW-102-m01
Module coordinator		Module offered by
holder of the Chair of Business Taxation		Faculty of Business Management and Economics
ECTS	Method of grading	Only after succ. compl. of module(s)
5	numerical grade	--
Duration	Module level	Other prerequisites
1 semester	graduate	--
Contents		
<p>The module will discuss:</p> <ul style="list-style-type: none"> - Central aspects of the choice and change of legal form during the founding phase of businesses - The restructuring and transfer of businesses - Static and dynamic tax burden accounts for incorporated and unincorporated businesses - <i>Umwandlungssteuerrecht</i> (German conversion tax law) <p>The main focus will be on national cases.</p>		
Intended learning outcomes		
<p>After completion of the module students are able</p> <p>(i) to analyze and to judge fiscal determinants of a legal form decision from an economic point of view;</p> <p>(ii) to analyze independently complex issues in the field of legal form and the conversion tax law and using the relevant legal sources to develop design proposals.</p>		
Courses (type, number of weekly contact hours, language — if other than German)		
V (no information on SWS (weekly contact hours) and course language available)		
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)		
written examination (approx. 60 minutes) and term paper (approx. 15 pages) with presentation (approx. 20 minutes), weighted 2:1		
Allocation of places		
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Additional information		
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Referred to in LPO I (examination regulations for teaching-degree programmes)		
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Module appears in		
Master's degree (1 major) Business Management (2010)		