

<b>Module title</b>		<b>Abbreviation</b>
Tax-Optimized Business Organization		12-M-RFW-132-m01
<b>Module coordinator</b>		<b>Module offered by</b>
holder of the Chair of Business Taxation		Faculty of Business Management and Economics
<b>ECTS</b>	<b>Method of grading</b>	<b>Only after succ. compl. of module(s)</b>
5	numerical grade	--
<b>Duration</b>	<b>Module level</b>	<b>Other prerequisites</b>
1 semester	graduate	--
<b>Contents</b>		
<p>The module will discuss:</p> <ul style="list-style-type: none"> <li>- Central aspects of the choice and change of legal form during the founding phase of businesses</li> <li>- The restructuring and transfer of businesses</li> <li>- Static and dynamic tax burden accounts for incorporated and unincorporated businesses</li> <li>- <i>Umwandlungssteuerrecht</i> (German conversion tax law)</li> </ul> <p>The main focus will be on national cases.</p>		
<b>Intended learning outcomes</b>		
<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>		
<b>Courses</b> (type, number of weekly contact hours, language — if other than German)		
V + Ü (no information on SWS (weekly contact hours) and course language available)		
<b>Method of assessment</b> (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)		
<p>a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages) and presentation (approx. 20 minutes), and oral contributions to the discussion, weighted 5:2:3</p> <p>Assessment offered: every fourth semester</p> <p>Language of assessment: German, English</p>		
<b>Allocation of places</b>		
<p>Number of places: 12. Should the number of applications exceed the number of available places, places will be allocated in a standardised procedure among all applicants irrespective of their subjects according to the following quotas: Quota 1 (50% of places): total number of ECTS credits already achieved in the respective degree subject; among applicants with the same number of ECTS credits achieved, places will be allocated by lot. Quota 2 (25% of places): number of subject semesters of the respective applicant; among applicants with the same number of subject semesters, places will be allocated by lot. Quota 3 (25% of places): allocation by lot. In this procedure, applicants who already have successfully completed at least one module component of the respective module will be given preferential consideration. Places on all courses of the module component with a restricted number of places will be allocated in the same procedure. A waiting list will be maintained and places re-allocated as they become available.</p>		
<b>Additional information</b>		
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<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)		
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<b>Module appears in</b>		
Master's degree (1 major) Business Management (2013)		