**Module title**  
Tax-Optimized Business Organization

**Abbreviation**  
12-M-RFW-161-m01

**Module coordinator**  
holder of the Chair of Business Taxation

**Module offered by**  
Faculty of Business Management and Economics

**ECTS**  
5

**Method of grading**  
numerical grade

**Only after succ. compl. of module(s)**  
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**Duration**  
1 semester

**Module level**  
graduate

**Other prerequisites**  
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### Contents

The module will discuss:
- 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
- Umwandlungssteuerrecht (German conversion tax law)

The main focus will be on national cases.

### Intended learning outcomes

After completion of the module students are able
(i) to analyze and to judge fiscal determinants of a legal form decision from an economic point of view;
(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.

### Courses

<table>
<thead>
<tr>
<th>(type, number of weekly contact hours, language — if other than German)</th>
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### Method of assessment

<table>
<thead>
<tr>
<th>(type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)</th>
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<tbody>
<tr>
<td>a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages), presentation of term paper (approx. 20 minutes), weighted 3:2</td>
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Assessment offered: To be announced

Language of assessment: German and/or English

creditable for bonus

### Allocation of places

12 places. (1) Should the number of applications exceed the number of available places, places will be allocated by lot among all applicants irrespective of their subjects. (2) Places on all courses of the module with a restricted number of places will be allocated in the same procedure. (3) A waiting list will be maintained and places re-allocated by lot as they become available.

### Additional information

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### Referred to in LPO I

(examination regulations for teaching-degree programmes)

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### Module appears in

<table>
<thead>
<tr>
<th>Master's degree (1 major) Business Management (2015)</th>
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<tbody>
<tr>
<td>Master's degree (1 major) China Business and Economics (2016)</td>
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<tr>
<td>Master's degree (1 major) China Language and Economy (2016)</td>
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<tr>
<td>Master's degree (1 major) Management (2018)</td>
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<tr>
<td>Master's degree (1 major) China Business and Economics (2019)</td>
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<td>Master's degree (1 major) China Language and Economy (2019)</td>
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