

Module title		Abbreviation
Tax-Optimized Business Organization		12-M-RFW-161-m01
Module coordinator		Module offered by
holder of the Chair of Business Management and Business Taxation		Faculty of 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>This course deals with tax aspects of the choice and change of legal form of business activities. Static and dynamic models are used to calculate the effective tax burden from ongoing business activities but also from a-periodic measures like divestments, mergers, or changes of the legal form. Our perspective is that of an investor resident in Germany investing in incorporated and unincorporated businesses in Germany and abroad.</p>		
Intended learning outcomes		
<p>This course enables students to</p> <ul style="list-style-type: none"> (i) analyze and evaluate the tax effects of business activities in different legal forms from an investor's perspective; (ii) calculate the tax burden from ongoing business activities in Germany and abroad; (iii) calculate the tax burden from a-periodic events like divestments, purchases, mergers, and changes of legal form. 		
Courses (type, number of weekly contact hours, language – if other than German)		
S (2)		
Method of assessment (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), presentation of term paper (approx. 20 minutes), weighted 3:2 Language of assessment: German and/or English Assessment offered: To be announced creditable for bonus</p>		
Allocation of places		
<p>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.</p>		
Additional information		
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Workload		
150 h		
Teaching cycle		
Teaching cycle: winter semester		
Referred to in LPO I (examination regulations for teaching-degree programmes)		
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Module appears in		
<p>Master's degree (1 major) Business Management (2015) Master's degree (1 major) China Business and Economics (2016) Master's degree (1 major) China Language and Economy (2016)</p>		

Master's degree (1 major) Management (2018)
Master's degree (1 major) China Business and Economics (2019)
Master's degree (1 major) China Language and Economy (2019)
Master's degree (1 major) China Business and Economics (2021)
Master's degree (1 major) China Language and Economy (2021)