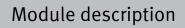
## Module description

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 Faculty of Management and Economics Taxation						
ECTS Method of grading 0			Only after succ. compl. of module(s)			
5 numerical grade						
Duration		Module level	Other prerequisites			
1 semester		graduate				
Contents						
This course deals with tax aspects of the choice and change of legal form of business activities. Static and dyna- mic models are used to calculate the effective tax burden from ongoing business activities but also from a-peri- odic measures like divestments, mergers, or changes of the legal form. Our perspective is that of an investor re- sident in Germany investing in incorporated and unincorporated businesses in Germany and abroad.						
Intended learning outcomes						
This course enables students to (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.						
<b>Courses</b> (type, number of weekly contact hours, language — if other than German)						
S (2)						
<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)						
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						
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-allo- cated by lot as they become available.						
Additional information						
Workload						
150 h						
Teaching cycle						
	Teaching cycle: winter semester Referred to in LPO I (examination regulations for teaching-degree programmes)					
Referre	d to in	LPO I (examination regulations	for teaching-degree progra	mmes)		
Module appears in Master's degree (1 major) Business Management (2015)						
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)						

## Julius-Maximilians-UNIVERSITÄT WÜRZBURG



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)

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