

<b>Module title</b>		<b>Abbreviation</b>
Tax-Optimized Business Organization		12-M-RFW-222-m01
<b>Module coordinator</b>		<b>Module offered by</b>
holder of the Chair of Business Management and Business Taxation		Faculty of 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>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>		
<b>Intended learning outcomes</b>		
<p>This course enables students to</p> <ul style="list-style-type: none"> <li>(i) analyze and evaluate the tax effects of business activities in different legal forms from an investor's perspective;</li> <li>(ii) calculate the tax burden from ongoing business activities in Germany and abroad;</li> <li>(iii) calculate the tax burden from a-periodic events like divestments, purchases, mergers, and changes of legal form.</li> </ul>		
<b>Courses</b> (type, number of weekly contact hours, language – if other than German)		
V (2) + Ü (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)		
<p>written examination (approx. 60 minutes) or term paper (approx. 15 pages) and presentation of term paper (approx. 20 minutes), weighted 60:40            Language of assessment: German and/or English            Assessment offered: To be announced            creditable for bonus</p>		
<b>Allocation of places</b>		
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<b>Additional information</b>		
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<b>Workload</b>		
150 h		
<b>Teaching cycle</b>		
Teaching cycle: winter semester		
<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)		
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<b>Module appears in</b>		
<p>Master's degree (1 major) Management (2018)            Master's degree (1 major) Economathematics (2021)            Master's degree (1 major) Management (2022)            Master's degree (1 major) Economathematics (2022)</p>		