

Module title		Abbreviation
Tax-Optimized Business Organization		12-M-RFW-242-m01
Module coordinator		Module offered by
Holder of the Chair of Business Taxation		Faculty of Business 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)		
V (2) + Ü (2) Module taught in: German and/or English		
Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)		
<ul style="list-style-type: none"> a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages) and presentation of term paper (approx. 20 minutes), weighted 60:40 or c) oral examination of one candidate each (approx. 20 minutes) <p>Assessment offered: To be announced Language of assessment: German and/or English creditable for bonus</p>		
Allocation of places		
<p>Number of places: 12. WA: Should the number of applications exceed the number of available places, places will be allocated as follows:</p> <ul style="list-style-type: none"> (1) Students who already have successfully completed courses offered by the supervising chair will be given preferential consideration. <ul style="list-style-type: none"> a. Among applicants with the same number of successfully completed modules, places will be allocated according to the total number of ECTS credits achieved in the corresponding modules. b. When places are allocated in accordance with b) and the number of applications exceeds the number of available places, places will be allocated according to the average grade of assessments taken in the corresponding courses. c. Among applicants with the same average grade, places will be allocated by lot. (2) Any remaining places are available to students who have not yet successfully completed any courses of the supervising chair. The selection is made according to study progress (number of semesters); among applicants with the same number of semesters, places will be allocated by lot. A waiting list will be maintained and places re-allocated as they become available. 		
Additional information		
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Workload
150 h
Teaching cycle
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Referred to in LPO I (examination regulations for teaching-degree programmes)
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Module appears in
Master's degree (1 major) Management (2024) Master's degree (1 major) International Economic Policy (2024) Master's degree (1 major) Econometrics (2024)
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