Module title | Economics of Tax Planning
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Abbreviation | 12-M-SP-102-m01

Module coordinator | holder of the Chair of Business Taxation
Module offered by | Faculty of Business Management and Economics

<table>
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<tr>
<th>ECTS</th>
<th>Method of grading</th>
<th>Only after succ. compl. of module(s)</th>
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<tbody>
<tr>
<td>5</td>
<td>numerical grade</td>
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Duration | Module level | Other prerequisites |
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<td>1 semester</td>
<td>graduate</td>
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Contents

This course deals with tax effects on fundamental economic decisions. Taxes are integrated into standard models for investment decisions, financing decisions, firm valuation, dividend policy and remuneration of employees. Therefore, the interaction of corporate and personal income taxes is analysed. A reading list in English is available on request.

Intended learning outcomes

This course enables students to
(i) combine their knowledge of tax law with microeconomic analyses in the areas of corporate and personal finance;
(ii) understand the effect of taxes on fundamental economic decisions, e.g. investment and financing decisions, evaluation of investment, financial assets, forms of remuneration for employees including managing and assessing;
(iii) read and discuss primary scientific literature.

Courses (type, number of weekly contact hours, language — if other than German)

This module has 2 components; information on courses listed separately for each component.
- 12-M-SP-1-102: V (no information on language and number of weekly contact hours available)
- 12-M-SP-2-102: V (no information on language and number of weekly contact hours available)

Method of assessment (type, scope, language — if other than German, examination offered — if not every semester, information on whether module is creditable for bonus)

This module has the following 2 assessment components. To pass the module as a whole students must pass one of the two assessment components.

Assessment component to module component 12-M-SP-1-102: Steuerplanung
- 5 ECTS credits, method of grading: numerical grade
- written examination (approx. 60 minutes)

Assessment component to module component 12-M-SP-2-102: Taxes and Business Strategy
- 5 ECTS credits, method of grading: numerical grade
- written examination (approx. 60 minutes)
- Language of assessment: English

Allocation of places
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Additional information
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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) Business Management (2010)
Master's degree (1 major) Economics (2010)