

Module title		Abbreviation
Economics of Tax Planning		12-M-SP-102-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 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.</p>		
Intended learning outcomes		
<p>This course enables students to</p> <ul style="list-style-type: none"> (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)		
<p>This module has 2 components; information on courses listed separately for each component.</p> <ul style="list-style-type: none"> • 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)		
<p>This module has the following 2 assessment components. To pass the module as a whole students must pass one of the two assessment components.</p> <p>Assessment component to module component 12-M-SP-1-102: Steuerplanung</p> <ul style="list-style-type: none"> • 5 ECTS credits, method of grading: numerical grade • written examination (approx. 60 minutes) <p>Assessment component to module component 12-M-SP-2-102: Taxes and Business Strategy</p> <ul style="list-style-type: none"> • 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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Workload		
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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) Business Management (2010)

Master's degree (1 major) Economics (2010)