

<b>Module title</b>		<b>Abbreviation</b>
Economics of Tax Planning		12-M-SP-161-m01
<b>Module coordinator</b>		<b>Module offered by</b>
holder of the Chair of Business Taxation		Faculty of Business 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 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>		
<b>Intended learning outcomes</b>		
<p>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.</p>		
<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>a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages) or c) oral examination of one candidate each (approx. 20 minutes) Language of assessment: German and/or English creditable for bonus</p>		
<b>Allocation of places</b>		
--		
<b>Additional information</b>		
--		
<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)		
--		
<b>Module appears in</b>		
<p>Master's degree (1 major) Econometrics (2016) Master's degree (1 major) Business Information Systems (2016) Master's degree (1 major) Business Management (2015) Master's degree (1 major) China Business and Economics (2016) Master's degree (1 major) International Economic Policy (2015) Master's degree (1 major) China Language and Economy (2016) Master's degree (1 major) Management (2018) Master's degree (1 major) International Economic Policy (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) (2019)</p>		

