

BW16: Business Taxation II				Study Programme:	B
Module Type:	ECTS Credits:	Workload:	Study Semester:	Module Duration:	
Optional compulsory	12	360	4. and 5.	two semesters	
Courses (HPW=hours per week):			Contact hours:	Independent study:	Planned Group Size:
Course 1: Taxation of medium-sized enterprises (2 HPW)			30h	90h	30
Course 2: Fundamentals of group taxation and international taxation (2 HPW)			30h	90h	30
Course 3: Case studies in Business Taxation II (2 HPW)			30h	90h	30
Intended Learning Outcomes (ILOs):					
<p>By the end of the module, students will be able to</p> <ul style="list-style-type: none"> - apply appropriate instruments to integrate business tax problems into investment decisions, - identify the tax law consequences of typical entrepreneurial decisions in medium-sized enterprises and group entities methodically and comprehensively, - solve basic problems of the international taxation, - make appropriate business decisions under comprehensive consideration of tax consequences, - recognise tax risks and opportunities which avoid negative tax consequences. <p>The gained knowledge will be applied actively by the means of exercises.</p>					
Key competencies:					
<ul style="list-style-type: none"> - Academic research and writing - Self-reliance skills - Critical thinking - Analytical skills - Willingness to learn and accomplish - Expressiveness (oral and written) 					
Description/Contents:					
<p>Course 1: Taxation of medium-sized enterprises</p> <ol style="list-style-type: none"> 1. Tasks and aims of business taxation 2. Analysis of business tax problems and investment decisions 3. Tax management and tax accounting 4. Tax problems of sole proprietorships 5. Taxation of partnerships 6. Taxation of corporations 7. Taxation and the choice of the legal form of business 8. Hybrid forms of business (GmbH & Co. KG, GmbH & Still, company split) 9. Succession planning and taxation <p>Course 2: Fundamentals of group taxation and international taxation</p>					

<ol style="list-style-type: none"> 1. Introduction 2. Taxation of group entities <ol style="list-style-type: none"> 2.1 Income from investments and expenses 2.2 Tax group 2.3 Granting of advantages between group entities 2.4 Financing issues 2.5 Utilization of losses 3. International taxation <ol style="list-style-type: none"> 3.1 Methods to avoid international double taxation 3.2 International tax law, double taxation treaties, EU-Law 3.3 Selected questions of outbound- and inbound investments <p>Course 3: Case studies Business Taxation II Contents cf. course 1 and 2.</p>
Language:
The language of the lectures is German.
Teaching Methods:
Lectures, tutorial.
Module Applicability:
B.Sc. Business Administration; B.Sc. Economics; B.Sc. Financial and Actuarial Mathematics; B.Sc. Business Chemistry; as minor subject Business Administration and Economics of the Bachelor's programme of Mathematics.
Pre-requisites/Requirements:
<p>Admission to study "Business Administration", "Economics", "Financial and Actuarial Mathematics", "Business Chemistry" or "Mathematics".</p> <p><u>General:</u> Module BB02 and BW06 (note: the necessary knowledge of the course BW06: Value Added Tax, Real Estate Transfer Tax and Inheritance Tax can be gained parallel to the course BW16: Taxation of medium-sized enterprises; both courses will be offered in the summer semester)</p> <p><u>Especially for course 3:</u> Course 1</p>
Examination Types:
Comprehensive examination in the form of a written exam at the end of the winter semester (120 min).
Requirements for Award of Credit Points:
Successful participation in the exam. The exam will be passed if the grade is at least „sufficient“ (4,0).
Availability:
Course 1 will be offered each summer term, course 2 and course 3 will be offered each winter term.
Assessment:

This course will be graded and is part of the calculation for the overall grade of your bachelor degree. Particular information concerning the calculation of the overall grade can be gathered in the respective examination regulations.

Person Responsible and Main Lecturer:

Prof. Dr. Guido Förster and teaching/research assistants.

Further Information:

It is possible to write a project work during this module (BQ06, BQ07/BQV03, BQV04). Further information can be found at www.steuern.hhu.de.

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