

MW114: Taxation of Group Companies and International Corporate Taxation				Study Programme:	M
Module Type:	ECTS Credits	Workload:	Study Term:	Module Duration:	
Optional compulsory	8	240h	1 st or 3 rd	One term	
Courses (HPW = hours per week):			Contact Hours:	Independent Study:	Planned Group Size:
Course 1: Taxation of Group Companies (2 HPW)			30hr	90hr	10-30
Course 2: International Corporate Taxation (2 HPW)			30hr	90hr	10-30
Intended Learning Outcomes (ILOs):					
<p>On successfully completing the module students will be able to,</p> <ul style="list-style-type: none"> - demonstrate systematic knowledge to identify and quantify tax consequences of economic issues; - efficiently manage the processes undertaken to ensure tax compliance and to limit tax risks; - develop the skills necessary to propose appropriate actions from a tax planning perspective to achieve entrepreneurial goals whilst avoiding negative tax effects; - critically evaluate the relevant tax law standards from a business and legal perspective. 					
Key Competences:					
<ul style="list-style-type: none"> - research skills - exercise independent - critical thinking - analytical skills - willingness to learn and to perform - oral and written expression skills 					
Content:					
Course 1: Taxation of Group Companies					
<ol style="list-style-type: none"> 1. Tax Problems of Group Companies 2. Consolidated Tax Group 3. Holding Companies 4. Granting of Advantages within the Group 5. Financing 6. Loss Utilization 7. Restructuring the Group 8. Tax Compliance and Tax Management 9. Tax Accounting 					
Course 2: International Corporate Taxation					
<ol style="list-style-type: none"> 1. Methods of Avoiding Double Taxation 2. National Tax Law of International Issues, Double Tax Agreements, EU Law 					

3. Determination of Profits of Permanent Establishments and Transfer Pricing
4. Measures against Tax Havens
5. Taxation of Outbound Investments
6. Taxation of Inbound Investments
7. International Tax Planning

The acquired knowledge is actively applied in the courses within the framework of case studies. Developed solutions must be presented and defended in discussion.

Language:

The module is taught in German.

Teaching Methods:

Lectures, tutorial, seminar, case studies, self-study.

Module Assignment:

M.Sc. Business Administration, M.Sc. Economics, M.Sc. Business Chemistry, M.A. Art Mediation and Cultural Management.

Pre-requisites/Requirements:

Admission to the Master's programmes in "Business Administration", "Economics", "Business Chemistry" or "Art Mediation and Cultural Management".

In general:

Conceptual understanding of income tax law, corporation tax law and value added tax law that allows application to business issues in order to solve case studies as well as a profound understanding of analytical methods in the field of Business Taxation.

Examination Forms:

Comprehensive examination in the form of a written exam by the end of each winter term (120 minutes).

Requirements for Award of ECTS Credits:

Successful participation in the exam. The exam will be passed if it is at least graded "sufficient" (4.0).

Availability:

Course 1 and course 2 usually take place during winter term of each academic year.

Assessment:

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

Person Responsible and Main Lecturer:

Professor Dr. Guido Förster and teaching/research assistants at the Chair of Business Administration and Business Taxation.

Further Information:

Further information can be found online, <https://www.steuern.hhu.de/en/study-and-teaching/compulsory-and-elective-modules>.

Module Organizational Unit:

W_Betriebswirtschaftslehre_MSc

01 Feb 2022