

MW50: Selected Problems in the Field of Business Taxation				Study Programme:	M
Module Type:	ECTS Credits:	Workload:	Study Semester:	Module Duration:	
Optional compulsory	8	240	1., 2.,3. or 4.	one semester	
Courses (HPW=hours per week):			Contact hours:	Independent study:	Planned Group Size:
Course 1: Selected problems in the field of the taxation of medium-sized enterprises (2 HPW)			30h	90h	10-15
Course 2: Selected problems in the field of international company taxation (2 HPW)			30h	90h	10-15
Intended Learning Outcomes (ILOs):					
<p>By the end of the module, students will be able to</p> <ul style="list-style-type: none"> - identify and quantify the tax consequences of economic issues of medium-sized, personalised and international companies methodically and comprehensively; - recognise tax risks; - develop opportunities to attain entrepreneurial goals which avoid negative tax consequences; - evaluate critically the relevant legal norms of tax law from an economic and legal point of view. 					
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 (written) 					
Description/Contents:					
<p>Course 1: Selected problems in the field of the taxation of medium-sized enterprises</p> <ol style="list-style-type: none"> 1. Taxation of business partnerships 2. Taxation of combined legal forms (GmbH & Co. KG, GmbH & Still, company splits) 3. Selection of a legal form 4. Inheritance planning <p>Course 2: Selected problems in the field of international company taxation</p> <ol style="list-style-type: none"> 1. Problems of avoiding an international double-taxation 2. Cross-border shareholding structures 3. Transfer prices 4. Outbound and inbound investments <p>The gained expertise will be applied actively in the frame of several case studies which solutions has to be presented and represented in discussions during the courses.</p>					

Language:
The language of the courses is German. Course 2 may be given in English by corresponding demand.
Teaching Methods:
Lectures, case studies, self-study.
Module Applicability:
M.Sc. Business Administration; M.Sc. Economics; M.Sc. Business Chemistry; M.A. Art Mediation and Cultural Management
Pre-requisites/Requirements:
Admission to study Business Administration, Economics, Business Chemistry or Art Mediation and Cultural Management for a Master's degree. <i>General required pre-requisites:</i> Basics of tax law basic conditions in the income tax law and the transport and substance tax law, their methodical adopting to entrepreneurial questions and basics of analysis methods of business taxation. <i>Special recommended pre-requisites:</i> Course 1: Basics of taxation of medium-sized enterprises or taxation of different legal forms Course 2: Previous attendance of course 2 from the module MW49: Business Taxation.
Examination Types:
Comprehensive examination in the form of a written exam at the end of each semester (90min).
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:
Both courses will be offered generally each semester. The module starts either in the winter or summer term.
Assessment:
This course 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:
Prof. Dr. Guido Förster, Prod. Dr. Norbert Neu, Prof. Dr. Felix Wurm, LL.M. and teaching/research assistants.
Further Information:
Further information can be found at the website of the person responsible.

State: 15.01.2018

