

Corporate Taxation

Module		Corporate Taxation					
Module Code		FIN60620					
Module Coordinator		Duttiné, Tino					
Last Update		2016/06/08					
Target Group		Programme(s)			Bachelor of Science		
		Term			6th semester		
		Compulsory/Elective Module			Compulsory Module		
		Module Duration			-		
		Credits:			6		
		Frequency			Annually		
		Language of instruction			German		
Workload:	150 h	Contact hours:	44 h	Independent Learning:	40 h	Assignments:	66 h
Prerequisites		For advanced students, no prior knowledge is required.					
Usability in other Modules/Programmes		-					

<p>Intended Learning Outcomes</p>	<p>Knowledge:</p> <p>On successful completion of this module, students will have a thorough comprehension of</p> <ul style="list-style-type: none"> • Taxation of business activity (types of business activity and taxation, methods of taxation, nexus of taxation, types of tax) • Corporate Income Tax • International corporate taxation (double taxation, transfer pricing) • Value Added Tax • Withholding Taxes on source income (dividends, royalties and interest) • Real Estate Transfer Tax • The tax function in a multinational enterprise <p>Skills:</p> <p>Students will be able to understand which implications taxation has on the motifs and procedures in business. Students should be able to evaluate the costs that arise through taxes, i.e. they can</p> <ul style="list-style-type: none"> • understand usual business models • compare alternative measures on background of tax implications <p>Competencies:</p> <p>After completion of this module, students will be able to</p> <ul style="list-style-type: none"> • adjust their actions in business to background of taxation • recognise possible tax risks
<p>Module Overview</p>	<p>Business activities of any kind have in common that they have tax implications of some sort and some place. Corporate taxation is one of the most important cost factors entrepreneurs have to consider when conducting their business. While corporate taxation is meant to be an inevitable consequence of business activity, recent public discussions show that the complex systems of taxation in an international environment give rise to many structuring opportunities.</p> <p>Beyond the understanding of technicalities of the most important corporate taxes, strong emphasis shall be on how taxation influences the conduct of a business as such. After all, taxes are typically a cost factor to a business but not a value driver. For that purpose, strongly tax driven and publicly known business models shall be looked at.</p> <p>The Module shall answer the questions of how certain taxes are triggered and how the tax base is determined. The module shall teach a sound understanding of the general principles of the most important business taxes, i.e.</p>
<p>Forms of teaching, methods and support</p>	

Type of Assessment in the Module and Performance Points	Type of examination	Duration or length	Performance Points	Due date or date of exam
	Written exam	80 minutes	80	At the end of semester
	Presentation	20 minutes	40	During the semester
Recommended Literature	International Company Taxation and Tax Planning (Endres/Spengel, Wolters Kluwer; ISBN 978-90-411-4556-7)			