

## Module Handbook

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# Course WIW-SWP-SUS-K-7

Tax effects and tax planning (2V+2U, 6.0 LP)

## Course Type

SWS	Type	Course Form	CP (Effort)	Presence-Time / Self-Study
-	K			
2	V		3.0 CP	30 h / 60 h
2	U		3.0 CP	30 h / 60 h
(2V+2U)			6.0 CP	60 h / 120 h

## Basedata

SWS	2V+2U
CP, Effort	6.0 CP = 180 h
Position of the semester	1 Sem. in WiSe
Level	[7] Master (Advanced)
Language	[DE] German
Lecturers	Hechtner, Frank, Prof. Dr. (PROF   DEPT: WIW)
Area of study	[WIW-SWP] Business Taxation and Auditing
Lifecycle-State	[NORM] Active

## Contents

The module introduces the theory of tax effects and analyses what is meant by tax planning. Previous knowledge from the course Principles of income taxation is required. The module presents different concepts for identifying and quantifying tax

effects. The following topics should be mentioned among others: Assessment simulation, choice of legal form, tax effects, capital costs, net present value after taxes, debt financing, dividend policy.

### Requirements for attendance (informal)

None

### Requirements for attendance (formal)

None

### References to Course [WIW-SWP-SUS-K-7]

Module	Name	Context	
[WIW-SWP-SUS-M-7]	Tax effects and tax planning	P: Obligatory	2V+2U, 6.0 LP