B451 Business Taxation

Unternehmensbesteuerung

Syllabus (Winter Semester)

Instructor / course responsibility: Prof. Dr. Martin Ruf

Content

The course develops an economic and legal understanding of German business taxation. It compares the taxation of sole proprietors, partnerships, and corporations and applies the rules to organisational and transactional decisions.

Learning target

By the end of the course, students are able to analyse the main German taxes affecting business activity; determine and compare the tax burden of alternative legal forms; apply rules on profit determination, losses, financing, distributions, and reorganisations; and solve complex business-tax cases and communicate the results in a structured manner.

Topics

1. Foundations of business taxation
   a. Economic effects of taxes
   b. Tax types and choice of legal form
2. Business income
   a. Profit determination, loss relief, and tax rates
   b. Taxation of sole proprietors
3. Partnership taxation
   a. Allocation of income and special business assets
   b. Commercial and deemed-commercial partnerships
4. Partnership transactions
   a. Transfers between partners and partnerships
   b. Losses, retained profits, disposal, and termination
5. Corporate taxation
   a. Corporation tax and shareholder-level taxation
   b. Open and hidden distributions
6. Corporate groups
   a. Fiscal unity
   b. Corporate loss restrictions and ownership changes
7. Financing
   a. Interest limitation
   b. Debt and equity from company and shareholder perspectives
8. Transactions and restructuring
   a. Disposal and termination
   b. Selected reorganisations and changes of legal form
9. Applications
   a. Comprehensive case study
   b. Selected practitioner perspectives

Structure

- Lecture, tutorials, case study, and selected practitioner sessions.
- Current dates, rooms, and group allocations are published in ALMA before the semester begins.
- Exercises and tutorials consolidate the lecture material through questions, calculations, and applied cases; advance preparation is expected.

Enrollment information

Registration requirements, deadlines, and any capacity limits are published in ALMA. Separate registration for the examination is required.

Coursework

- 6 or 9 ECTS credits, depending on the registered module variant.
- Written final examination and graded case study; reference weighting 80% and 20%.
- Students registered for the 9-ECTS variant may be examined on additional material from the practitioner sessions.

Teaching methods

Lectures, guided exercises or case discussions, independent study, and oral participation. Depending on the course, written assignments or spreadsheet-based applications may complement the classroom sessions.

Course language

German.

Prerequisites

Sound knowledge of the fundamentals of German taxation and accounting is recommended.

Literature

Schreiber, U., Kahle, H., & Ruf, M., Besteuerung der Unternehmen; Scheffler, W., Besteuerung von Unternehmen I: Ertrag-, Substanz- und Verkehrsteuern. Current German tax statutes and tax guidelines are required.

Instructor

Martin Ruf is Professor of International Business Taxation at the University of Tübingen. He studied business administration and economics in Tübingen, Hagen, Louvain-la-Neuve (Belgium), and Durban (South Africa), and received his doctorate from the University of Mannheim. He has held visiting positions at the University of Oxford, Dartmouth College, and NHH Norwegian School of Economics. His research focuses on international business taxation, multinational firms, tax accounting, mergers and acquisitions, and empirical tax research. Selected sessions may be complemented by practitioner input. A complete list of research activities and publications is available at martin-ruf.github.io.

Important information

This syllabus is provided for course planning and credit recognition. Course content, assessment methods, scheduling, and teaching staff may be adjusted before or during the semester. The current information in ALMA and ILIAS is authoritative.