

# Founding a Company

Handbook of Legal Forms in Europe

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1. Auflage 2010. Buch. xv, 263 S. Hardcover  
ISBN 978 3 642 11258 4  
Format (B x L): 15,5 x 23,5 cm  
Gewicht: 584 g

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# Preface

From our daily practice as scholars, consultants and entrepreneurs we know how critical it is to make the right decisions that can shape the future of a company. One of the earliest of such decisions is surely the selection of the appropriate legal form as it is hardly reversible and has major implications on the running business.

Accordingly, we can find a wealth of information about the pros and cons of specific legal forms. However, so far there is only scarce information available once you decide to enter a foreign market. There are offerings, e.g. from the Chambers of Commerce and you can search the Internet. When information is provided in the local language, comprehension becomes difficult. Furthermore, the material that is available today only seldom allows for a structured analysis and comparison of legal forms in different countries.

From discussions with entrepreneurs we know that this situation has not only been cumbersome for us, but actually everybody who is thinking about starting up a business or widening the operations across country borders is faced with the complex task of deciding on a legal form.

With this handbook on legal forms in Europe we strive to provide a starting point for practitioners and students who need to better understand the implications of different legal forms in different countries. We have involved experts from ten countries that are associated with the Geneva Group International, multidisciplinary network of lawyers, consultants, auditors and tax consultants with 412 offices in 72 countries. Each expert has provided a thorough introduction into important aspects of their national legal forms. To facilitate comprehension and comparison we equipped them with a standard framework to prepare these analyses and to summarize the findings in a country-specific recommendation.

Many people helped us to compile this work. We especially want to emphasize the contribution of the participants of the course “Legal aspects in entrepreneurship” at HHL – Leipzig Graduate School of Management in the spring term of 2008 who were instrumental in discussing our ideas and in compiling the first summaries for each country: Dominique Ehler, Hans-Christian Erdmann, Emelie Eriksson, Alexander Hiller, Lucas Kohlmann, Lutz Kregel, Johannes Kreibohm, Kevin Lair, Edmée Lamarre, Nikolaj de Lousanoff, Henrik Medla, Philip Meißner, Janis Münch, Verena Nedorn, Max Radtke, Alexander Schlagenhauer, Frederic von Dallwitz and

Justus von Grone. In addition, our special thanks go to Katharina Zmich and Kati Roleder who provided vital support in administering all contributions and compiling the final manuscript.

Nuremberg, Germany  
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