

Abstract Legal, accounting and tax aspects of transformations of companies. The presented dissertation focuses on transformation of companies. The work provides the accounting, tax and legal perspective of company transformations with the goal of interconnecting these perspectives and providing the reader with a deeper insight into company transformations. The accounting perspective is often directly connected to the tax perspective.

The individual forms of transformation are discussed in the work, including their graphic model-showcasing, followed by individual basic company transformation elements and institutions related to company transformations. The individual elements are also put into historical context.

Basic principles affecting company transformations and their impact primarily on the tax area are discussed within the individual views of transformation.

The individual elements, institutions and principles are further examined first separately in general and then with regard to their interrelations and ways they affect one another.

To conclude, a step by step scenario of one of the forms of transformation, namely split, is provided.