## wir807 - Taxation and Tax Law I

<table>
<thead>
<tr>
<th>Module label</th>
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<tr>
<td>Module code</td>
<td>wir807</td>
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<tr>
<td>Credit points</td>
<td>6.0 KP</td>
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<td>Workload</td>
<td>180 h</td>
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<td>Used in course of study</td>
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  - Master of Education Programme (Vocational and Business Education) Economics and Business Administration > Mastermodule  
  - Master's Programme Business Administration, Economics and Law > Mantelmodule  
  - Master's Programme Business Informatics > Module der Wirtschafts- und Rechtswissenschaften (Master) |
| Contact person        | Module responsibility | Jochen Dittmer |
| Entry requirements    | The aim of the course is to provide students with a deep and thorough knowledge regarding  |
| Skills to be acquired in this module |  
  - Tax accounting law and  
  - Taxation procedures. |
| Module contents       | The course provides a deep insight into  
  Tax accounting law  
  - Basics of tax accounting law  
  - Principal values (cost of purchase/cost of manufacture, going concern value, fair market value)  
  - Depreciation, subsidy regulations  
  - Transfer of hidden reserves  
  - Leasing  
  - Provisions  
  Taxation procedures  
  - Overview about general fiscal law (AO) and tax court code (FGO)  
  - Tax determination and taxing procedures  
  - Types of taxing  
  - Deadlines and extent of balances and tax assessments corrections  
  - Interest yield  
  - Deadlines and extent of balances and tax assessments corrections  |
| Reader's advisory     |  
  - Falterbaum, Hermann (aktuelle Fassung): Buchführung und Bilanz  
  - Rose, Gerd & Watrin, Christoph (aktuelle Fassung): Abgabenordnung; mit Finanzgerichtsordnung  
  It is worth mentioning, that due to the fast-changing tax law, further recommendations regarding the literature cannot be made yet, but are rather given during the course. Required are:  
  - A collection of the most important tax laws (e.g. NWB-publisher) in current form  
  - A loose-leaf collection of the tax regulations (e.g. Beck-publisher) |
| Links                 |  
  Language of instruction | German  
  Duration (semesters) | 1 Semester  
  Module frequency | jährlich  
  Module capacity | unlimited  
  Modullevel | MM (Mastermodul)  
  Modulart | Wahlpflicht  
  Lern-/Lehrform / Type of program |  
  Vorkenntnisse / Previous knowledge |  
  Examination | Time of examination | Type of examination  
  Final exam of module | end of term | written exam  
  Course type | Lecture  
  SWS | 4.00  
  Frequency |  
  Workload attendance | 56 h |