wir807 - Taxation and Tax Law I

Module label: Taxation and Tax Law I
Module code: wir807
Credit points: 6.0 KP
Workload: 180 h

Used in course of study:
- 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:
Skills to be acquired in this module:
The aim of the course is to provide students with a deep and thorough knowledge regarding:
- Tax accounting law
- 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

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
- Modulelevel: MM (Mastermodul)
- Modulart: Wahlpflicht

Learning form / Type of program:

Vorkenntnisse / Previous knowledge:

Examination:
- Time of examination: end of term
- Type of examination: written exam

Course type: Lecture

SWS: 4.00
Frequency:
Workload attendance: 56 h