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 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

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

Examination:
Final exam of module: end of term
Time of examination: written exam
Type of examination: written exam

Course type: Lecture
SWS: 4.00
Frequency: 56 h