## 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

**Modulelevel**  
MM (Mastermodul)

**Modulart**  
Wahlpflicht

**Lern-/Lehrform / Type of program**

**Vorkenntnisse / Previous knowledge**

**Examination**

**Time of examination**

- Final exam of module  
  - end of term  
  - written exam

**Course type**

- Lecture

**SWS**

- 4.00

**Frequency**

**Workload attendance**

- 56 h