### Module Information

**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**
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)

**Language of instruction**
German

**Duration (semesters)**
1 Semester

**Module frequency**
jährlich

**Module capacity**
unlimited

**Modullevel**
MM (Mastermodul)

**Modular**
Wahlpflicht

### Examination

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<tr>
<th>Examination</th>
<th>Time of examination</th>
<th>Type of examination</th>
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<tr>
<td>Final exam of module</td>
<td>end of term</td>
<td>written exam</td>
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**Course type**
Lecture

**SWS**
4.00

**Frequency**

**Workload attendance**
56 h