# wir807 - Taxation and Tax Law I

<table>
<thead>
<tr>
<th>Module label</th>
<th>Taxation and Tax Law I</th>
</tr>
</thead>
<tbody>
<tr>
<td>Module code</td>
<td>wir807</td>
</tr>
<tr>
<td>Credit points</td>
<td>6.0 KP</td>
</tr>
<tr>
<td>Workload</td>
<td>180 h</td>
</tr>
</tbody>
</table>
| 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
  - 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)

**Reader's advisory**

- Falterbaum, Hermann (aktuelle Fassung): Buchführung und Bilanz
- Rose, Gerd & Watrin, Christoph (aktuelle Fassung): Abgabenordnung; mit Finanzgerichtsordnung

**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**

<table>
<thead>
<tr>
<th>Examination</th>
<th>Time of examination</th>
<th>Type of examination</th>
</tr>
</thead>
<tbody>
<tr>
<td>Final exam of module</td>
<td>end of term</td>
<td>written exam</td>
</tr>
</tbody>
</table>

**Course type**

Lecture

<table>
<thead>
<tr>
<th>SWS</th>
<th>Frequency</th>
<th>Workload attendance</th>
</tr>
</thead>
<tbody>
<tr>
<td>4.00</td>
<td></td>
<td>56 h</td>
</tr>
</tbody>
</table>