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# wir807 - Taxation and Tax Law I

## Module label

## Modulkürzel

## Credit points

## Workload

## Verwendbarkeit des Moduls

## Taxation and Tax Law I

wir807

6.0 KP

180 h

- Master of Education Programme (Vocational and Business Education) Economics and Business Administration (Master of Education) > Mastermodule
- Master's programme Business Administration: Management and Law (Master) > Basismodule
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule AFT - Recht
- Master's programme Business Administration: Management and Law (Master) > Schwerpunktmodule RdW - Recht
- Dittmer, Jochen (module responsibility)

## Zuständige Personen

## Prerequisites

## Skills to be acquired in this module

The aim of the course is to provide students with a deep and thorough knowledge regarding

## Module contents

- Tax accounting law and
  - Taxation procedures.
- 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)

<http://www.fwiw-bbl.uni-oldenburg.de/>

German

1 Semester

jährlich

unlimited

je nach Studiengang Pflicht oder Wahlpflicht

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## Literatureempfehlungen

## Links

## Language of instruction

## Duration (semesters)

## Module frequency

## Module capacity

## Type of module

## Module level

## Examination

## Final exam of module

## Prüfungszeiten

## end of term

## Type of examination

## written exam

## Lehrveranstaltungsform

Lecture

## SWS

4

## Frequency