

Taxation				
Department code: IBM6.5		Module name in German: Steuern		
Workload: 150 hours, made up of: 72 contact hours 78 self-study hours		ECTS credits: 5 ECTS	Semester: 6th semester	Frequency of module: Summer semester
Module type: Compulsory module		Academic level: Bachelor's degree	Suitability of module: Recommended pre-requisite for Bachelor's Thesis; study programmes in the fields of business and economics	
1	Learning outcomes: Students acquire an understanding of substantive German tax law and are able to determine the income tax liability customarily incurred by entrepreneurial activity in Germany, depending on the existing legal forms with regard to the company and the shareholders. In addition, they are able to describe the value-added tax implications of providing goods and services. Students learn the tax implications of cross-border entrepreneurial activities depending on the chosen legal form. This enables students to assess tax issues on the basis of existing double-taxation agreements and to use the methods of avoiding or mitigating double taxation. In addition, the influences of the European Union and the OECD on international taxation in terms of income and value added tax law are discussed and analysed.			
2	Module content: <ul style="list-style-type: none">– General principles (tax systems, tax terminology, legal sources of taxation, taxation rates)– National tax legislation<ul style="list-style-type: none">– Income tax (tax liability, taxable income, tax-rate tables and tax assessment)– Income tax and trade tax for unincorporated businesses and their partners (determination and distribution of profit)– Income tax and trade tax for corporations and their shareholders (tax liability, determination of taxable income)– Value-added tax (tax system, output transactions, input tax deduction)– International tax law<ul style="list-style-type: none">– Concept, causes and methods of avoiding double taxation– Taxation of inbound and outbound investments– Expatriate taxation– Taxes in international comparison– Intra-Community VAT law (supply, purchase, chain transactions, triangular transactions)			
3	Teaching and learning methods: 3 SWS seminar-type tuition 1 SWS practical tutorial			
4	Module language: English			
5	Pre-requisites for studying this module: required: none recommended: Financial Accounting, Financial Reporting, Cost Accounting			
6	Type of examination: Written examination or written assignment			
7	Assessment methods: Graded			
8	Requirements for awarding ECTS credits: Student must pass module examination			