

Module title		Abbreviation
Policy of Taxation		12-M-F1-132-m01
Module coordinator		Module offered by
holder of the Chair of Public Finance		Faculty of Business Management and Economics
ECTS	Method of grading	Only after succ. compl. of module(s)
5	numerical grade	--
Duration	Module level	Other prerequisites
1 semester	graduate	--
Contents		
<p>Description: In this module, students will acquire a basic understanding of the tax system and structure applied to households in Germany. In addition, the course will include simple tax incidence analyses of specific tax policies. Reading: lecture notes provided by Chair.</p> <p>Contents: 1. Fiscal harmonisation system in Germany 2. Mechanics and problems of the VAT system 3. Tax incidence analysis 4. Income tax code 5. Taxation of married couples and families 6. Progressive taxation and income leveling 7. Taxation and household decisions</p>		
Intended learning outcomes		
After completing the course "Tax Policy" students know the most important tax revenues in Germany and how they are divided between the Federation and the federal provinces. They are able to explain the incidence of specific taxes using simple case studies. Finally they can discuss tax induced distortions of individual decisions using simple partial equilibrium models.		
Courses (type, number of weekly contact hours, language – if other than German)		
V + Ü (no information on SWS (weekly contact hours) and course language available)		
Method of assessment (type, scope, language – if other than German, examination offered – if not every semester, information on whether module is creditable for bonus)		
a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages) Language of assessment: German, English		
Allocation of places		
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Additional information		
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Referred to in LPO I (examination regulations for teaching-degree programmes)		
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Module appears in		
Master's degree (1 major) Business Information Systems (2013) Master's degree (1 major) Business Information Systems (2014) Master's degree (1 major) Business Management (2013) Master's degree (1 major) Business Management (2014) Master's degree (1 major) Economics (2014) Master's degree (1 major) Economics (2013)		