

<b>Module title</b>		<b>Abbreviation</b>
Case Studies on Business Taxation		12-M-FER-132-m01
<b>Module coordinator</b>		<b>Module offered by</b>
holder of the Chair of Business Taxation		Faculty of Business Management and Economics
<b>ECTS</b>	<b>Method of grading</b>	<b>Only after succ. compl. of module(s)</b>
5	numerical grade	--
<b>Duration</b>	<b>Module level</b>	<b>Other prerequisites</b>
1 semester	graduate	--
<b>Contents</b>		
<p>This module offers a cross-sectional view of business taxation by means of case studies which will be prepared by participants in advance and will be discussed in class. The focus will be on German income taxation, income calculation for tax purposes, taxation of partnerships as well as tax problems of foreign activities of German companies.</p>		
<b>Intended learning outcomes</b>		
<p>Students deepen their knowledge of the German tax law. They are enabled to solve complex tax problems on their own.</p>		
<b>Courses</b> (type, number of weekly contact hours, language – if other than German)		
S (no information on SWS (weekly contact hours) and course language available)		
<b>Method of assessment</b> (type, scope, language – if other than German, examination offered – if not every semester, information on whether module is creditable for bonus)		
<p>a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages) Language of assessment: German, English</p>		
<b>Allocation of places</b>		
<p>Number of places: 15. Should the number of applications exceed the number of available places, places will be allocated in a standardised procedure among all applicants irrespective of their subjects according to the following quotas: Quota 1 (50% of places): total number of ECTS credits already achieved in the respective degree subject; among applicants with the same number of ECTS credits achieved, places will be allocated by lot. Quota 2 (25% of places): number of subject semesters of the respective applicant; among applicants with the same number of subject semesters, places will be allocated by lot. Quota 3 (25% of places): allocation by lot. In this procedure, applicants who already have successfully completed at least one module component of the respective module will be given preferential consideration. Places on all courses of the module component with a restricted number of places will be allocated in the same procedure. A waiting list will be maintained and places re-allocated as they become available.</p>		
<b>Additional information</b>		
--		
<b>Workload</b>		
--		
<b>Teaching cycle</b>		
--		
<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)		
--		
<b>Module appears in</b>		
Master's degree (1 major) Business Management (2013)		