

Module appears in

Master's degree (1 major) Management (2024)

Master's degree (1 major) Economathematics (2024)

Master's degree (1 major) International Economic Policy (2024)

Module description

Module title					Abbreviation	
Case Studies on Business Taxation 12-M-FER-242-mo1						
Module coordinator				Module offered by		
Holder of the Chair of Business Taxation				Faculty of Business Management and Economics		
ECTS	CTS Method of grading		Only after succ. compl. of module(s)			
5	nume	rical grade				
Duration		Module level	Other prerequisites			
1 semester		graduate				
Contents						
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.						
Intended learning outcomes						
Students deepen their knowlegde of the German tax law. They are enabled to solve complex tax problems on their own.						
Courses (type, number of weekly contact hours, language — if other than German)						
V (2) + Ü (2) Module taught in: German and/or English						
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 to 90 minutes) or b) term paper (approx. 15 pages) or c) oral examination of one candidate each (approx. 20 minutes) Language of assessment: German and/or English creditable for bonus						
Allocation of places						
Additional information						
Workload						
150 h						
Teaching cycle						
Referred to in LPO I (examination regulations for teaching-degree programmes)						

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