

<b>Module title</b>		<b>Abbreviation</b>
Tax Accounting		12-M-STB-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>		
This module introduces the various methods of income recognition in the German Income Tax Code ( <i>Einkommensteuergesetz</i> , EStG). It discusses the main reporting and valuation provisions as well as the specific problems and techniques of income calculation for partnerships.		
<b>Intended learning outcomes</b>		
Students have in-depth knowledge of tax accounting of companies and are able to solve moderate to complex problems of tax accounting in particular of sole proprietorships and partnerships using legal source.		
<b>Courses</b> (type, number of weekly contact hours, language – if other than German)		
V + Ü (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)		
a) written examination (approx. 60 minutes) or b) term paper (approx. 15 pages) or c) oral examination of one candidate each (approx. 20 minutes) Language of assessment: German, English		
<b>Allocation of places</b>		
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<b>Additional information</b>		
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<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)		
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<b>Module appears in</b>		
Master's degree (1 major) Business Information Systems (2013) Master's degree (1 major) Business Management (2013) Master's degree (1 major) Economics (2013)		