Module title: Tax Accounting

Abbreviation: 12-M-STB-132-m01

Module coordinator: holder of the Chair of Business Taxation

Module offered by: Faculty of Business Management and Economics

ECTS: 5

Method of grading: numerical grade

Duration: 1 semester

Module level: graduate

Other prerequisites: --

Contents:
This module introduces the various methods of income recognition in the German Income Tax Code (Einkommensteuergesetz, EStG). It discusses the main reporting and valuation provisions as well as the specific problems and techniques of income calculation for partnerships.

Intended learning outcomes:
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.

Courses:
V + Ü (no information on SWS (weekly contact hours) and course language available)

Method of assessment:
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

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 Management (2013)
Master's degree (1 major) Economics (2013)