## Module title
Tax Accounting

## Abbreviation
12-M-STB-141-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

## Only after succ. compl. of module(s)
--

## 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
--

### Additional information
--

### Referred to in LPO I
(examination regulations for teaching-degree programmes)

### Module appears in
- Master's degree (1 major) Business Information Systems (2014)
- Master's degree (1 major) Business Management (2014)
- Master's degree (1 major) Economics (2014)