

Module title		Abbreviation
Tax Accounting		12-M-STB-161-m01
Module coordinator		Module offered by
holder of the Chair of Business Taxation		Faculty of Business Management and Economics
ECTS	Method of grading	Only after succ. compl. of module(s)
5	numerical grade	--
Duration	Module level	Other prerequisites
1 semester	graduate	--
Contents		
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.		
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 (type, number of weekly contact hours, language – if other than German)		
V (2) + Ü (2)		
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 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		
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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) Economathematics (2016) Master's degree (1 major) Business Information Systems (2016) Master's degree (1 major) Business Management (2015) Master's degree (1 major) China Business and Economics (2016) Master's degree (1 major) International Economic Policy (2015) Master's degree (1 major) China Language and Economy (2016) Master's degree (1 major) Management (2018) Master's degree (1 major) China Business and Economics (2019) Master's degree (1 major) China Language and Economy (2019) Master's degree (1 major) (2019)		