Module title | Tax Accounting
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Abbreviation | 12-M-STB-161-m01

Module coordinator | holder of the Chair of Business Taxation
Module offered by | Faculty of Business Management and Economics

<table>
<thead>
<tr>
<th>ECTS</th>
<th>Method of grading</th>
<th>Only after succ. compl. of module(s)</th>
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<tbody>
<tr>
<td>5</td>
<td>numerical grade</td>
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<tr>
<th>Duration</th>
<th>Module level</th>
<th>Other prerequisites</th>
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<td>1 semester</td>
<td>graduate</td>
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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 (type, number of weekly contact hours, language — if other than German)
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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) 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)