Module title	Abbreviation
Tax Accounting	12-M-STB-242-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 (*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)

V (2) + Ü (2)
Module taught in: German and/or English

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 to 90 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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Workload

150 h

Teaching cycle

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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) Management (2024)

Master's degree (1 major) International Economic Policy (2024)

Master's degree (1 major) Economathematics (2024)