# Business Taxation 1: An Introduction to Tax Law & Tax Planning

**Module title**

Business Taxation 1: An Introduction to Tax Law & Tax Planning

**Abbreviation**

12-St1-F-072-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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**Duration**

1 semester

**Module level**

undergraduate

**Other prerequisites**

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**Contents**

This module will introduce students to the field of business taxation. It will provide an overview of German tax law and will analyse tax effects on economic decisions in standard models for investment and financing decisions.

**Intended learning outcomes**

Students get an overview of the German tax law and they acquire the ability to recognize and understand the effect of taxation in fundamental economic decisions. Therefore, the module is recommended also for students who don't want to specialize in finance and accounting but rather in management studies.

**Courses**

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

**Method of assessment**

written examination (approx. 60 minutes)

**Allocation of places**

Number of places: 150. Uniform regulations governing the restriction of the number of places are laid down in the FSB (subject-specific provisions) regarding Section 7 Subsection 4.

**Additional information**

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

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**Module appears in**

Bachelor' degree (1 major) Business Management and Economics (2007)
Bachelor' degree (1 major) Business Information Systems (2007)