

<b>Module title</b>		<b>Abbreviation</b>
Business Taxation 1: An Introduction to Tax Law & Tax Planning		12-St1-F-152-m01
<b>Module coordinator</b>		<b>Module offered by</b>
holder of the Chair of Business Taxation		Faculty of Business Management and Economics
<b>ECTS</b>	<b>Method of grading</b>	<b>Only after succ. compl. of module(s)</b>
5	numerical grade	--
<b>Duration</b>	<b>Module level</b>	<b>Other prerequisites</b>
1 semester	undergraduate	--
<b>Contents</b>		
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.		
<b>Intended learning outcomes</b>		
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.		
<b>Courses</b> (type, number of weekly contact hours, language – if other than German)		
V (2) + Ü (2)		
<b>Method of assessment</b> (type, scope, language – if other than German, examination offered – if not every semester, information on whether module is creditable for bonus)		
written examination (approx. 60 minutes) creditable for bonus		
<b>Allocation of places</b>		
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<b>Additional information</b>		
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<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)		
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<b>Module appears in</b>		
Bachelor' degree (1 major) Business Management and Economics (2015) Bachelor' degree (1 major) Econometrics (2015) Bachelor' degree (1 major) Business Information Systems (2015) Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2015) Master's degree (1 major) China Business and Economics (2016) Bachelor' degree (1 major) Business Information Systems (2016) Bachelor' degree (1 major) Econometrics (2017) Master's degree (1 major) China Business and Economics (2019) Bachelor' degree (1 major) Business Information Systems (2019) Bachelor' degree (1 major) Business Management and Economics (2019) Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2019) Bachelor' degree (1 major) Business Information Systems (2020)		