

Module title		Abbreviation
Business Taxation 1: An Introduction to Tax Law & Tax Planning		12-St1-F-232-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	undergraduate	--
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 (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)		
written examination (approx. 60 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		
Bachelor' degree (1 major) Business Information Systems (2023) Bachelor' degree (1 major) Economathematics (2023) Bachelor' degree (1 major) Business Management and Economics (2023) Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2023)		