

<b>Module title</b>		<b>Abbreviation</b>
Business Taxation 2: The Taxation of Income in Germany		12-St2-F-072-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>		
In this module, students will acquire an in-depth knowledge of the system of income taxation in Germany which consists of personal income tax, corporate income tax and trade tax, a special income tax on business income.		
<b>Intended learning outcomes</b>		
Students acquire in-depth knowledge of the system of income taxation in Germany. They are able to solve practical problems of medium to high complexity in this filed by means of the tax code, other legal texts and secondary literature.		
<b>Courses</b> (type, number of weekly contact hours, language – if other than German)		
V + Ü (no information on SWS (weekly contact hours) and course language available)		
<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. 120 minutes)		
<b>Allocation of places</b>		
Number of places: 80. Uniform regulations governing the restriction of the number of places are laid down in the FSB (subject-specific provisions) regarding Section 7 Subsection 4.		
<b>Additional information</b>		
--		
<b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)		
--		
<b>Module appears in</b>		
Bachelor' degree (1 major) Business Management and Economics (2007)		
JMU Würzburg • generated 07.11.2020 • Module data record 100343		