

Module title		Abbreviation
Business Taxation 2: The Taxation of Income in Germany		12-St2-F-152-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		
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.		
Intended learning outcomes		
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.		
Courses (type, number of weekly contact hours, language – if other than German)		
V (2) + Ü (2)		
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) creditable for bonus		
Allocation of places		
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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 (2015) Bachelor' degree (1 major) Economathematics (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) Economathematics (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)		