## Module description

<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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<tbody>
<tr>
<td>Business Taxation 3: Tax Accounting</td>
<td>12-St3-F-072-m01</td>
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### 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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<table>
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<tr>
<th>Duration</th>
<th>Module level</th>
<th>Other prerequisites</th>
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<tr>
<td>1 semester</td>
<td>undergraduate</td>
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### Contents

Introduction to German value added tax.

### Intended learning outcomes

Students acquire a thorough knowledge of German VAT law. They are able to solve VAT problems of low to medium complexity by using the tax code itself as well as related literature.

### Courses

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

### Method of assessment

written examination (approx. 120 minutes)

### Allocation of places

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.

### 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)