## Business Taxation 3: Introduction to VAT

<table>
<thead>
<tr>
<th>Module title</th>
<th>Abbreviation</th>
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<tr>
<td>Business Taxation 3: Introduction to VAT</td>
<td>12-St3-F-132-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>
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<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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### Duration

1 semester

<table>
<thead>
<tr>
<th>Module level</th>
<th>Other prerequisites</th>
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<tr>
<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

a) written examination (approx. 60 minutes) or b) oral examination (one candidate each: approx. 10 to 15 minutes, groups of 2: approx. 20 minutes, groups of 3: approx. 30 minutes)

### 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 (2013)

Bachelor’ degree (1 major) Business Information Systems (2014)

Bachelor’ degree (1 major) Business Information Systems (2013)