### Module description

**Module title**  
Business Taxation 3: Introduction to VAT  
**Abbreviation**  
12-St3-F-132-m01

**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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**Duration**  
1 semester  
**Module level**  
undergraduate  
**Other prerequisites**  
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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)