

Module title		Abbreviation
Business Taxation 3: Introduction to VAT		12-St3-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		
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 (type, number of weekly contact hours, language – if other than German)		
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Method of assessment (type, scope, language – if other than German, examination offered – if not every semester, information on whether module is creditable for bonus)		
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) 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)		