

|   |                          |  |
|---|--------------------------|--|
| <b>Module title</b>   |                          | <b>Abbreviation</b>                          |
| Business Taxation 3: Introduction to VAT  |                          | 12-St3-F-152-m01                             |
| <b>Module coordinator</b>   |                          | <b>Module offered by</b>                     |
| Holder of the Chair of Business Taxation  |                          | Faculty of Business Management and Economics |
| <b>ECTS</b>   | <b>Method of grading</b> | <b>Only after succ. compl. of module(s)</b>  |
| 5   | numerical grade          | --   |
| <b>Duration</b>   | <b>Module level</b>      | <b>Other prerequisites</b>                   |
| 1 semester  | undergraduate            | --   |
| <b>Contents</b>   |                          |  |
| Introduction to German value added tax.   |                          |  |
| <b>Intended learning outcomes</b>   |                          |  |
| 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.  |                          |  |
| <b>Courses</b> (type, number of weekly contact hours, language – if other than German)  |                          |  |
| V (2) + Ü (2)   |                          |  |
| <b>Method of assessment</b> (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)<br>creditable for bonus   |                          |  |
| <b>Allocation of places</b>   |                          |  |
| --  |                          |  |
| <b>Additional information</b>   |                          |  |
| --  |                          |  |
| <b>Workload</b>   |                          |  |
| 150 h   |                          |  |
| <b>Teaching cycle</b>   |                          |  |
| --  |                          |  |
| <b>Referred to in LPO I</b> (examination regulations for teaching-degree programmes)  |                          |  |
| --  |                          |  |
| <b>Module appears in</b>  |                          |  |
| Bachelor' degree (1 major) Business Management and Economics (2015)<br>Bachelor' degree (1 major) Economathematics (2015)<br>Bachelor' degree (1 major) Business Information Systems (2015)<br>Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2015)<br>Master's degree (1 major) China Business and Economics (2016)<br>Bachelor' degree (1 major) Business Information Systems (2016)<br>Bachelor' degree (1 major) Economathematics (2017)<br>Master's degree (1 major) China Business and Economics (2019)<br>Bachelor' degree (1 major) Business Information Systems (2019)<br>Bachelor' degree (1 major) Business Management and Economics (2019)<br>Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2019)<br>Bachelor' degree (1 major) Business Information Systems (2020)<br>Master's degree (1 major) China Business and Economics (2021)<br>Bachelor' degree (1 major) Business Information Systems (2021)<br>Bachelor' degree (1 major) Economathematics (2021) |                          |  |

Bachelor' degree (1 major) Business Management and Economics (2021)  
Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2021)  
Bachelor' degree (1 major) Econometrics (2022)  
exchange program Business Management and Economics (2022)  
Bachelor' degree (1 major) Business Information Systems (2023)  
Bachelor' degree (1 major) Econometrics (2023)  
Bachelor' degree (1 major) Business Management and Economics (2023)  
Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2023)