## Module title
Business Taxation 3: Introduction to VAT

| Abbreviation | 12-St3-F-152-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>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>numerical grade</td>
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<table>
<thead>
<tr>
<th>Duration</th>
<th>Module level</th>
<th>Other prerequisites</th>
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<tbody>
<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
(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's degree (1 major) Business Management and Economics (2015)
- Bachelor's degree (1 major) Economathematics (2015)
- Bachelor's 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's degree (1 major) Business Information Systems (2016)
- Bachelor's degree (1 major) Economathematics (2017)
- Master's degree (1 major) China Business and Economics (2019)
- Bachelor's degree (1 major) Business Information Systems (2019)
- Bachelor's degree (1 major) Business Management and Economics (2019)
- Bachelor's degree (1 major, 1 minor) Business Management and Economics (Minor, 2019)