

BW06: Fundamentals of Business Taxation I				Study Programme:	B
Module Type:	ECTS Credits:	Workload:	Study Semester:	Module Duration:	
Optional compulsory	12	360	3. + 4. or 5. + 6.	two semesters	
Courses (HPW=hours per week):			Contact hours:	Independent study:	Planned Group Size:
Course 1: Income Taxes (3 HPW, regular in the winter semester)			45 h	135 h	40
Course 2: Value Added Tax, Real Estate Transfer Tax and Inheritance Tax (3 HPW, regular in the summer semester)			45 h	135 h	40
Intended Learning Outcomes (ILOs):					
<p>By the end of the module, students</p> <ul style="list-style-type: none"> - know the significant tax law provisions in business taxation, - are able to identify the tax law consequences of economic issues systematically, methodically and comprehensively, - are able to make appropriate business decisions under comprehensive consideration of tax consequences, - are able to recognise tax risks and opportunities which avoid negative tax consequences. <p>The gained knowledge will be applied actively by the means of exercises.</p>					
Key competencies:					
<ul style="list-style-type: none"> - Academic research and writing - Self-reliance skills - Critical thinking - Analytical skills - Willingness to learn and accomplish - Expressiveness (oral and written) 					
Description/Contents:					
<p>Course 1: Income Taxes</p> <ol style="list-style-type: none"> 1. Introduction 2. Income tax 3. Corporate tax 4. Trade tax 5. Income tax group <p>Course 2: Value Added Tax, Real Estate Transfer Tax and Inheritance Tax</p> <ol style="list-style-type: none"> 1. Introduction 2. Value Added Tax 3. Real Estate Transfer Tax 4. Inheritance Tax 					
Language:					

The language of the lectures is German.
Teaching Methods:
Lectures, tutorial
Module Applicability:
B.Sc. Business Administration; B.Sc. Economics; B.Sc. Financial and Actuarial Mathematics; B.Sc. Business Chemistry; as minor subject Business Administration and Economics of the Bachelor's programme of Mathematics.
Pre-requisites/Requirements:
Admission to study "Business Administration", "Economics", "Financial and Actuarial Mathematics", "Business Chemistry" or "Mathematics". Furthermore BB02: Financial accounting. Previous knowledge of the fundamentals of commercial and civil law is recommended.
Examination Types:
Comprehensive examination in the form of a written exam at the end of the summer semester (120 min).
Requirements for Award of Credit Points:
Successful participation in the exam. The exam will be passed if the grade is at least „sufficient“ (4,0). It is possible to write a project work (BQ06, BQ07) parallel to course 2.
Availability:
Course 1 will be offered each winter term, course 2 will be offered each summer term.
Assessment:
This course will be graded and is part of the calculation for the overall grade of your bachelor degree. Particular information concerning the calculation of the overall grade can be gathered in the respective examination regulations.
Person Responsible and Main Lecturer:
Prof. Dr. Guido Förster and teaching/research assistants.
Further Information:
Further information can be found at www.steuern.hhu.de .

Stand: 19.02.2021