

MW115: Current Issues in Business Taxation				Study Programme:	M
Module Type:	ECTS Credits	Workload:	Study Term:	Module Duration:	
Optional compulsory	8	240h	2 nd or 4 th	One term or two terms	
Courses (HPW = hours per week):			Contact Hours:	Independent Study:	Planned Group Size:
<i>Students take two out of three courses:</i>					
Course 1: Research Seminar on Business Taxation (2 HPW)			30hr	90hr	10-30
Course 2: Digitization and Taxation (2 HPW)			30hr	90hr	10-30
Course 3: Conversion Tax Law (2 HPW)			30hr	90hr	10-30
Intended Learning Outcomes (ILOs):					
<p>On successfully completing the module students will be able to,</p> <ul style="list-style-type: none"> - demonstrate systematic knowledge to identify and quantify tax consequences of economic issues; - develop the skills necessary to propose appropriate actions from a tax planning perspective to achieve entrepreneurial goals whilst avoiding negative tax effects; - critically evaluate the relevant tax law standards from a business and legal perspective; - identify and critically evaluate emerging issues as well as chances arising from the use of IT-tools in a business taxation context such as compliance, data sovereignty, data protection and cybersecurity - identify critical interfaces between ERP-systems and the demand for adjustment - demonstrate a fulsome understanding of processes relevant for taxation as well as data structures by modeling and evaluating them - critically appraise the quality of IT-tools being used to solve issues surrounding taxation - efficiently manage challenges arising from the implementation of IT-tools. 					
Key Competences:					
<ul style="list-style-type: none"> - research skills - exercise independent - critical thinking - analytical skills - willingness to learn and to perform - oral and written expression skills 					
Content:					
Course 1: Research Seminar on Business Taxation					
<ol style="list-style-type: none"> 1. Business Issues and Analytical Methods in Business Taxation 2. Current Research Questions 3. Current Developments in Legislation, Jurisdiction and Administration 					
Course 2: Digitization and Taxation					
<ol style="list-style-type: none"> 1. Digital Transformation in Accounting, Taxation and Auditing and its Major Drivers 2. Digital Transformation of Fiscal Authorities 					

3. Potentials and Challenges arising from Digitization for Tax Departments and Tax Advisors
4. Interface Issues
5. Relevant IT-Tools
6. Management Issues

Course 3: Conversion Tax Law

1. Corporate Reorganisations and Reconstructions
2. Contribution of Companies
3. Merger of Companies
4. Division of Companies

The acquired knowledge is actively applied in the courses within the framework of case studies. Developed solutions must be presented and defended in discussion sessions.

Language:

The module is taught in German.

Teaching Methods:

Lectures, tutorial, seminar, case studies, self-study.

Module Assignment:

M.Sc. Business Administration, M.Sc. Economics, M.Sc. Business Chemistry, M.A. Art Mediation and Cultural Management.

Pre-requisites/Requirements:

Admission to the Master's programmes in "Business Administration", "Economics", "Business Chemistry" or "Art Mediation and Cultural Management".

In general:

Conceptual understanding of income tax law, corporation tax law and value added tax law that allows application to business issues in order to solve case studies as well as a profound understanding of analytical methods in the field of business taxation.

Specific requirements:

Acquired knowledge MW114, Course 1: Taxation of Group Companies.

Examination Forms:

Comprehensive examination in the form of a written exam at the end of each winter and summer term (90 minutes).

Requirements for Award of ECTS Credits:

Successful participation in the exam. The exam will be passed if it is at least graded "sufficient" (4.0).

Availability:

Course 1 and course 2 usually take place during summer term of each academic year. In general, course 3 takes place every term and thus enables students to extend the completion of the module over two terms (optional).

Assessment:

This module will be graded and is part of the calculation for the overall grade of your master degree. Particular information concerning the calculation of the overall grade can be gathered in the respective examination regulations.

Person Responsible and Main Lecturer:

Professor Dr. Guido Förster, adjunct Professor Dr. Dirk Schmidtman and teaching/research assistants at the Chair of Business Administration and Business Taxation.

Further Information:

Further information can be found online, <https://www.steuern.hhu.de/en/study-and-teaching/compulsory-and-elective-modules>.

A project work, relevant to the chosen Master's degree programme (MQ04, MQV02), can be written in the course of this module.

Module Organizational Unit:

W_Betriebswirtschaftslehre_MSc

01 Feb 2022