

MODULE HANDBOOK

Taxation and Auditing

Version: September 2016

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Abkürzungsverzeichnis / List of Abbreviations

CR	Credit gemäß ECTS – System / credits according to ECTS – System
PLH	Prüfungsleistung Hausarbeit / examination based on essay
PLK	Prüfungsleistung Klausur / examination based on written exam
PLL	Prüfungsleistung Laborarbeit / examination based on laboratory work
PLM	Prüfungsleistung mündliche Prüfung / examination based on oral exam
PLP	Prüfungsleistung Projektarbeit / examination based on project work
PLR	Prüfungsleistung Referat / examination based on presentation
PLT	Prüfungsleistung Thesis / examination based on written thesis
PVL-BVP	Prüfungsvorleistung für die Bachelorvorprüfung / prerequisite examination for bachelor interim overall exam
PVL-BP	Prüfungsvorleistung für die Bachelorprüfung prerequisite examination for final bachelor graduation
PVL-PLT	Prüfungsvorleistung für die Thesis prerequisite examination for registration for bachelor thesis
SWS	Semesterwochenstunde(n) / contact hours per week
UPL	Unbenotete Prüfungsleistung /non-graded examination (pass/fail only)
WPF	Wahlpflichtfach / Elective

**Alignment Matrix zur Vermittlung der Kompetenzziele gemäß KMK /
 Alignment matrix for learning outcomes according to official state requirements**

Sem .	Module	Wissens- verbreiterung / Enlargement of knowledge	Wissens- vertiefung / Consoli- dation of knowledge	Instrumenta- le Kompe- tenz / Instrumental Competence	Systemische Kompetenz / Systemic Competence	Kommunika- tive Kompe- tenzen / Communi- cative Com- petencies
ERSTER STUDENABSCHNITT / LEVEL 1 – INTERIM GRADE (Basic Modules, not counting to the final bachelor grade)						
General Program						
Specialisation						
ZWEITER STTUDENABSCHNITT / LEVEL II – MODULES CONTRIBUTING TO THE FINAL GRADE (Advanced Modules)						
General Program						
Specialisation						
	AUD2020		X	X		
	TAX2100	X	X			
	LAW2020	X	X			
	TAX2050		X	X	X	X
	AUD2030		X	X	X	X
	TAX2200	X	X			
	AUD2040		X	X	X	
	AUD3020	X	X	X		
	TAX3020	X	X	X		
	TAX4030		X	X	X	X

ZWEITER STUDIENABSCHNITT / LEVEL II – MODULES CONTRIBUTING TO THE FINAL GRADE (Advanced Modules)

A. General Program

AUD2020: Accounting

Module Name	Accounting
Module ID	AUD2020
Semester	3
Credits	5
SWS /contact hours per week	4
Frequency	each semester
Associated Courses	Commercial law
Prerequisites	None
Assessment Methods	PLM/PLK – 90 minutes
Requirements for granting of credits	Passing the written exam.
Significance for the Final Grade	The module is counted towards final bachelor grade.
Planned Group Size	Max. 40 students
Language	German
Module Duration	1 semester
Module Coordinator	Häfele, Markus
Lecturer(s)	Stobbe, Thomas; Häfele, Markus
Discipline	Taxation and Auditing
Applicability in other programs	None.
Pedagogical Approach	Lecture with exercises
Objectives	<p>The students are familiar with the requirements for the presentation of the assets, financial position and results of operations in the annual financial statements according to German commercial law. In this context, they have acquired extensive knowledge of the requirements for the recognition, accounting and valuation of assets, liabilities, income and expenses. They are also familiar with the impact of the annual financial statements on the tax account.</p> <p>The module is thus primarily used for the deepening of knowledge as well as the acquisition of instrumental competence.</p>

Content	Commercial law: 1. Theoretical foundations 2. Accounting principles 3. balance sheet 4. Profit and loss account 5. Notes and management report
Relation to other Modules	The module is based on the ABWL events "Accounting" and the first half of the module "Accounting and Financial Management"
Literature	<ul style="list-style-type: none"> • Baetge, Jörg / Kirsch, Hans J. /Thiele, Stefan: Bilanzen • Meyer, Claus: Bilanzierung nach Handels- und Steuerrecht unter Einschluss der Konzernrechnungslegung und der internationalen Rechnungslegung (Darstellung, Kontrollfragen, Aufgaben, Lösungen) • Schildbach, Thomas: Der Handelsrechtliche Jahresabschluss
Workload	In addition to the 4 x 15 = 60 SWS attendance hours, students are also expected to spend 90 hours in preparation and post-processing, independent literature studies, preparation of exercises and the preparation of exams.
Additional Remarks	The successful completion of the module is an examination prerequisite for all modules of the seventh semester.
Keywords	
Last edited	

TAX2100: Taxation I

Module Name	Taxation I
Module ID	TAX2100
Semester	1
Credits	5 Credits
SWS / contact hours per week	4
Frequency	Each semester
Associated Courses	Income Taxes
Prerequisites	Mind. 38 credits from Level 1.
Assessment Methods	PLK – 90 minutes.
Requirement for granting of credits	Passing of the written exam.
Significance for final grade	The module is counted towards final bachelor grade.
Planned group size	Max. 40 students
Language	German
Module Duration	1 semester
Module Coordinator	Assmann, Sabine
Lecturer(s)	Professors of the subject area “Taxation and Auditing”
Discipline	Taxation and Auditing
Applicability in other programs	None
Pedagogical Approach	Lecture with exercises
Objectives	<p>The students recognize the tax consequences of commercial partnerships, corporations and mixed forms. You can determine the tax base and overall charges, and you can create a tax-based comparison of different forms of tax on various income bases.</p> <p>The module is thus primarily used for broadening and deepening of the knowledge.</p>
Content	<ul style="list-style-type: none"> • Special aspects of income tax • Specific aspects of corporation tax • Special aspects of the commercial tax
Relation to other modules	The successful completion of the module is an examination prerequisite for all modules of the seventh semester.
Literature	<ul style="list-style-type: none"> • Beck’sche Steuergesetze, Steuerrichtlinien und Steuererlasse • Dinkelbach, Ertragsteuern, Wiesbaden • Frotscher, Körperschaftsteuer, Gewerbesteuer, München • Niehus/Wilke: Die Besteuerung der Personengesellschaften, Stuttgart

	<ul style="list-style-type: none"> • Niehus/Wilke: Besteuerung der Kapitalgesellschaften, Stuttgart • Preißer (Hrsg.), Ertragsteuerrecht, Die Steuerberaterprüfung 2012, Band 1, Stuttgart • Stobbe, Steuern Kompakt, Sternfels
Workload	In addition to the 4 x 15 = 60 SWS attendance hours, students are also expected to spend 90 hours in preparation and post-processing, independent literature studies, preparation of exercises and the preparation of exams.
Additional remarks	
Keywords	
Last edited	

LAW2020: Company Law

Module Name	Company Law
Module ID	LAW2020
Semester	4
Credits	5 Credits
SWS / contact hours per week	4
Frequency	Each semester
Associated Courses	Company Law
Prerequisites	Min. 45 credits from Level 1.
Assessment Methods	PLK – 90 minutes.
Requirement for granting of credits	Passing of the written exam.
Significance for final grade	The module is counted towards final bachelor grade.
Planned group size	Max. 80 students
Language	German
Module Duration	1 semester
Module Coordinator	Schweizer, Kerstin/ Tavakoli, Anusch
Lecturer(s)	Professors of the subject area “Commercial Law”
Discipline	Law
Applicability in other programs	The course is also offered for the bachelor's program "Betriebswirtschaft / Controlling, Finanz- und Rechnungswesen".
Pedagogical Approach	Lecture with exercises.
Objectives	<p><u>Expertise</u> The students are familiar with the most important forms of practice and are familiar with the classic legal solution in corporate law. They have a basic understanding of organizational regulations, liability provision and liquidation problems in corporate law.</p> <p><u>Critical thinking and analytical skills</u> The students are able to apply analytical skills constructively and critically to problems.</p> <p>The module is thus primarily used for the broadening and deepening of knowledge.</p>
Content	<ul style="list-style-type: none"> • general basics • The BGB company and the commercial company • The limited company • The stock corporation • The combination of company types (e.g. the GmbH & Co. KG) • Other company types

Relation to other modules	<ul style="list-style-type: none"> • Law I • Law II
Literature	<ul style="list-style-type: none"> • Grunewald, Barbara; Gesellschaftsrecht • Klunzinger, Eugen; Grundzüge des Gesellschaftsrechts
Workload	In addition to the 4 x 15 = 60 SWS attendance hours, students are also expected to spend 90 hours in preparation and post-processing, independent literature studies, preparation of exercises and the preparation of exams.
Additional remarks	
Keywords	Law
Last edited	August 2016

TAX2050: Data processing and computer-based management methods

Module Name	Data processing and computer-based management methods
Module ID	TAX2050
Semester	4
Credits	5 Credits
SWS / contact hours per week	4
Frequency	Each semester
Associated Courses	Data processing in tax consulting and auditing (2 credits) Computer-assisted management methods (CMM) in the field of taxation and auditing (3 credits)
Prerequisites	Min. 50 credits from Level 1.
Assessment Methods	Data processing in tax consulting and auditing: PLR/PLM Computer-assisted management methods (CMM) in the field of taxation and auditing: PLH/PLR/PLM/PLK 60 Minutes
Requirement for granting of credits	Passing of the written exam.
Significance for final grade	The module is counted towards final bachelor grade.
Planned group size	Max. 35 students
Language	German
Module Duration	1 semester
Module Coordinator	Spohn, Patrick; Wüst, Kirsten
Lecturer(s)	Professors of the subject area "Auditing and Taxation" and "Quantitative Methods"
Discipline	Auditing and Taxation and Quantitative Methods
Applicability in other programs	The course is also offered for the bachelor's program "Betriebswirtschaft / Controlling, Finanz- und Rechnungswesen" and "International Business"
Pedagogical Approach	Lecture with exercises in the laboratory
Objectives	<p>The students are able to transpose the acquired knowledge from the areas of tax consulting and auditing into practical IT programs. They know the software on the market for the collection and processing of tax issues. The students are able to work out differences in the taxation-software. They can document, compare and analyze the acquired knowledge.</p> <p>In addition, students are familiar with the different risk types in the business environment and are familiar with the fundamental concepts of risk management. They can evaluate various risk categories computer-assisted and know the capital requirements for risk-bearing positions.</p> <p>The module is thus primarily used for the deepening of</p>

	<p>knowledge as well as the acquisition of instrumental competence. The event computer-based management methods also contribute significantly to the acquisition of systemic and communicative competence.</p>
<p>Content</p>	<p>Data processing (tax consultancy and auditing)</p> <ol style="list-style-type: none"> 1. Processing of complex control cases 2. Solve the facts using the relevant tax laws and regulations 3. Discussion and analysis of the control calculations and the program-specific evaluations 4. Preparation / elaboration of individual project work <p>CMM Tax: Students</p> <ol style="list-style-type: none"> 1. can define different risk types (market risk, credit risk, liquidity risk, operational risk) 2. Understand the concept of the parametric value at risk and can apply it to normally distributed risk variables 3. Understand the portfolio aspect of risk theory 4. Understand how the concept of VaR is applied in the risk management of a bank or a company. 5. Understand the difference between an analytical calculation and a simulation calculation and can perform a simple Monte Carlo simulation (MCS) 6. can calculate historical simulations (VaR) for portfolios with several different assets 7. can calculate the Credit Value at Risk (CVaR) if a transition matrix is given 8. can correctly interpret the results of their calculations <p>The events include the introduction and independent application of the most important computer-based methods for quantitatively preparing management decisions. Depending on the course of studies, a deepening in the operational handling of special software is used to solve quantitative problems from the fields of statistics, linear programming, network engineering and simulation. The following topics are deepened in detail. The course "Business Administration / Taxation and Auditing" provides an offer in computer-based financial market analysis / econometrics.</p>
<p>Relation to other modules</p>	
<p>Literature</p>	<p>CMM:</p> <ul style="list-style-type: none"> • Bortz, J.: Statistik für Human- und Sozialwissenschaftler, Berlin u.a. • Bühl, A., Zöfel, P.: SPSS 12. Einführung in die moderne Datenanalyse unter Windows, München • Albrecht/Maurer: Investment- und Risikomanagement: Modelle, Methoden, Anwendungen. Schäffer-Poeschel, Stuttgart • Hull, John C.: Risk Management and Financial Institutions. Pearson Education, New Jersey • Jorion): Value at Risk. McGraw-Hill, New York • Poddig/Dichtl/Petersmeier: Statistik, Ökonometrie, Optimierung – Methoden und ihre praktischen Anwendungen in Finanzanalyse und Portfoliomanagement. Uhlenbruch, Bad Soden/Ts.

	<ul style="list-style-type: none"> • Wüst, Kirsten: Risikomanagement: Eine Einführung mit Anwendungen in Excel. Konstanz 2014.
Workload	Both: In addition to the 2 x 15 = 30 SWS attendance hours, students are also expected to spend 90 hours in preparation and post-processing, independent literature studies, preparation of exercises and the preparation of exams.
Additional remarks	The test performance PLH and PLR are provided in the course "computer-assisted management methods (CMM) in the field of tax and auditing" in form of a teamwork in groups of 2 to 4 students (reserved for PLH in individual assignment). The teamwork is also subjected to a self-evaluation of the students (reference: support for the sustainability of the promotion of social competence, cf. training teamwork of the SIK program).
Keywords	Simulation, Data analysis
Last edited	

AUD2030: Accounting and Taxation

Module Name	Accounting and Taxation
Module ID	AUD2030
Semester	4 + 6
Credits	8 Credits
SWS / contact hours per week	4
Frequency	Each semester
Associated Courses	Law on the preparation of tax balance sheets (4 Credits, 4th semester) Seminar Accounting, Auditing and Taxation (4 Credits, 6th Semester)
Prerequisites	Min. 50 credits from Level 1.
Assessment Methods	Law on the preparation of tax balance sheets: PLK – 60 Minuten Seminar Accounting, Auditing and Taxation: PLH/PLR
Requirement for granting of credits	Passing of the exams.
Significance for final grade	The module is counted towards final bachelor grade.
Planned group size	Law on the preparation of tax balance sheets max. 80 students Seminar Accounting, Auditing and Taxation max. 35 students
Language	German
Module Duration	2 semesters (+ practical semester between)
Module Coordinator	Stobbe, Thomas; Häfele, Markus
Lecturer(s)	Professors of the subject area "Taxation and Auditing"
Discipline	Taxation and Auditing
Applicability in other programs	The course is also offered for the bachelor's program "Business Law"
Pedagogical Approach	Lecture with exercises.
Objectives	<p>The students are familiar with the objective of fiscal accounting and can assess the effects (and breakthroughs) of the relevance for the trade and tax balance sheets and take them into consideration. They also control the tax collection by determining the surplus of operating income from operating expenses as well as by applying the highly legal accounting rules. They are familiar with the special requirements of the partial value depreciation and are able to use individual options of the so-called tax-free reserves, which are lined as options, with a subsequent special depreciation.</p> <p>Within the framework of the seminar "Accounting, Auditing and Taxation", students are able to implement their knowledge from previous modules about practical tax-related questions, by taking into account the scientific methods (housework with presentation).</p> <p>The module is thus primarily used for the deepening of</p>

	<p>knowledge as well as the acquisition of instrumental competence. The seminar also contributes significantly to the acquisition of systemic and communicative competence</p>
Content	<p><u>Law on the preparation of the tax balance</u> In the course of the lecture, the following topics are discussed: structure and basic concepts, relation between trade and tax balances (relevance), the positions of the balance sheet (assets / liabilities) and the valuation of balance sheet items.</p> <p><u>Seminar Accounting, Auditing and Tax</u> Depending on the subject</p>
Relation to other modules	
Literature	<p><u>Law on the preparation of the tax balance</u></p> <ul style="list-style-type: none"> • Beck'sche Steuergesetze, Steuerrichtlinien und Steuererlasse • Dinkelbach, Ertragsteuern, Wiesbaden • Frotscher, Körperschaftsteuer, Gewerbesteuer, München • Horschitz, H./ Groß, W./ Fanck, B.: Bilanzsteuerrecht und Buchführung, Stuttgart • Jurowksy, R./ Graetz, J./ von Campenhausen, O.: Betriebliche Steuern 3. Bilanzsteuerrecht, Stuttgart • Lippross, Umsatzsteuer • Niehus/Wilke: Die Besteuerung der Personengesellschaften, Stuttgart • Niehus/Wilke: Besteuerung der Kapitalgesellschaften, Stuttgart • Preißer (Hrsg.), Ertragsteuerrecht, Die Steuerberaterprüfung 2012, Band 1, Stuttgart • Stobbe, Steuern Kompakt, Sternfels • Weber-Grellet, H.: Bilanzsteuerrecht, Münster • einzelne aktuelle BFH-Urteile und Aufsätze (werden in der Veranstaltung bekannt gegeben) <p><u>Seminar Accounting, Auditing and Tax</u> Depending on the subject</p>
Workload	<p>Both: In addition to the 2 x 15 = 30 SWS attendance hours, students are also expected to spend 90 hours in preparation and post-processing, independent literature studies, preparation of exercises and the preparation of exams.</p>
Additional remarks	<p>The seminar can also be completed within the scope of an equivalent performance in the international study semester</p>
Keywords	
Last edited	

TAX2200: Taxation II

Module Name	Taxation II
Module ID	TAX2200
Semester	4
Credits	6 Credits
SWS / contact hours per week	4
Frequency	Each semester
Associated Courses	Value added tax Code of fiscal procedure - Basics
Prerequisites	Min. 50 credits from Level 1.
Assessment Methods	PLK – 120 minutes
Requirement for granting of credits	Passing of the exam.
Significance for final grade	The module is counted towards final bachelor grade.
Planned group size	Max. 80 students
Language	German
Module Duration	2 semesters (+ practical semester between)
Module Coordinator	Spohn, Patrick; Mink, Markus
Lecturer(s)	Professors of the subject area “Taxation and Auditing”
Discipline	Taxation and Auditing
Applicability in other programs	
Pedagogical Approach	Lecture with exercises.
Objectives	<p>The students have an understanding of the integration of German Value added taxation into the European system. They have the ability to properly assess the related effects of legal relations between subjects from different countries of the EU.</p> <p>Within the framework of the procedural law, the students are able to recognize and implement the procedures of the tax procedure (responsibility of financial authorities, tax declaration, deadlines, cooperation obligations, separate determination), in addition to the control of basic tax concepts.</p> <p>The module is thus primarily used for knowledge broadening and deepening.</p>
Content	<p><u>Value added tax</u> Peculiarities in taxation.</p> <p><u>Code of fiscal procedure - Basics</u> general basics</p>
Relation to other modules	

Literature	<p><u>Value added tax</u></p> <ul style="list-style-type: none"> • Beck'sche Steuergesetze, Steuerrichtlinien und Steuererlasse • Lippross, Umsatzsteuer • Stobbe, Steuern Kompakt, Sternfels • einzelne aktuelle BFH-Urteile und Aufsätze (werden in der Veranstaltung bekannt gegeben) <p><u>Code of fiscal procedure – Basics</u></p> <ul style="list-style-type: none"> • W. Jakob, Abgabenordnung, Verlag C.H. Beck • Friemel/Schimpl, Lehrbuch der AO, NWB-Verlag • Ax/Große/Melchior, Abgabenordnung und Finanzgerichtsordnung, Schäffer-Poeschel Verlag Stuttgart • Steuerverfahrensrecht, Markus Mink, HS Pforzheim
Workload	Both: In addition to the 6 x 15 = 90 SWS attendance hours, students are also expected to spend 172,5 hours in preparation and post-processing, independent literature studies, preparation of exercises and the preparation of exams.
Additional remarks	
Keywords	
Last edited	

AUD2040: Accounting and Auditing

Module Name	Accounting and Auditing
Module ID	AUD2040
Semester	4
Credits	6 Credits
SWS / contact hours per week	4
Frequency	Each semester
Associated Courses	Auditing
Prerequisites	Min. 50 credits from Level 1.
Assessment Methods	PLR + PLK – 90 minutes
Requirement for granting of credits	Passing of the exam.
Significance for final grade	The module is counted towards final bachelor grade.
Planned group size	Max. 50 students
Language	German
Module Duration	1 semester
Module Coordinator	Häfele, Markus
Lecturer(s)	Häfele, Markus
Discipline	Taxation and Auditing
Applicability in other programs	
Pedagogical Approach	Also offered as a WPF for the bachelor program „Controlling, Finanz- und Rechnungswesen“ in the 6 th semester
Objectives	<p>The students have an overview of the requirements and specifics of the profession of the auditor and know the legal characteristics and difficulties of the profession. They also know the systematic approach, the importance of materiality and the limits of the risk-oriented annual financial statements. The practical implementation and deepening of previously acquired knowledge is achieved by means of individual test fields (eg inventories, provisions). On the basis of specific case studies, the students are able to classify and assess certain financial statements within the framework of the risk-oriented audit.</p> <p>The module is thus primarily used for the deepening of knowledge and the acquisition of instrumental as well as systemic competence.</p>
Content	<ol style="list-style-type: none"> 1. Terms and basics 2. Obligation for an annual audit 3. examiners approved for auditing the annual financial statement 4. responsibility of the examiners 5. Professional organization, supervision and judicial capacity

	<p>6. Appointment of the auditor 7. Planning and preparation of the annual audit 8. Implementation of the annual financial statements of capital companies 9. Reporting on the audit of the annual financial statements of capital companies</p>
Relation to other modules	
Literature	<ul style="list-style-type: none"> • Baetge, Jörg / Kirsch, Hans J. /Thiele, Stefan: Bilanzen • IDW (Hrsg.): Wirtschaftsprüfer-Handbuch • IDW (Hrsg.): IDW Prüfungsstandards (IDW PS) / IDW Stellungnahmen zur Rechnungslegung (IDW RS) / IDW Standards (IDW S) einschließlich der dazugehörigen Entwürfe sowie IDW Prüfungs- und IDW Rechnungslegungshinweise (IDW PH und IDW RH), Loseblattsammlung • Erhardt, M.: Wirtschaftsprüfung kompakt • Leffson, U.: Die Grundsätze ordnungsmäßiger Buchführung • Marten, K.-U./ Quick, R./ Ruhnke, K.: Wirtschaftsprüfung • Messier, W.F.: Auditing: a systematic approach • Meyer, Claus: Bilanzierung nach Handels- und Steuerrecht unter Einschluss der Konzernrechnungslegung und der internationalen Rechnungslegung (Darstellung, Kontrollfragen, Aufgaben, Lösungen) • Schildbach, Thomas: Der Handelsrechtliche Jahresabschluss • Selchert, F.W.: Jahresabschlussprüfung der Kapitalgesellschaften: Grundlagen – Durchführung – Bericht • Selchert, F.W./Erhardt, M.: Internationale Rechnungslegung: Der Jahresabschluss nach HGB, IAS und US GAAP
Workload	Both: In addition to the 4 x 15 = 60 SWS attendance hours, students are also expected to spend 180 hours in preparation and post-processing, independent literature studies, preparation of exercises and the preparation of exams.
Additional remarks	
Keywords	
Last edited	

AUD3020: Group Accounting

Module Name	Group Accounting
Module ID	AUD3020
Semester	6
Credits	7 Credits
SWS / contact hours per week	4
Frequency	Each semester
Associated Courses	Consolidated Financial Statements – Basics (4 Credits) International accounting – Basics (3 Credits)
Prerequisites	Min. 50 credits from Level 1.
Assessment Methods	Consolidated Financial Statements: PLK – 90 minutes international accounting – Basics: PLK – 60 minutes
Requirement for granting of credits	Passing of the exam.
Significance for final grade	The module is counted towards final bachelor grade.
Planned group size	Max. 35 students
Language	German
Module Duration	1 semester
Module Coordinator	Häfele, Markus
Lecturer(s)	Häfele, Markus
Discipline	Taxation and Auditing
Applicability in other programs	
Pedagogical Approach	
Objectives	<p>The students know the peculiarities of accounting for national as well as internationally affiliated companies and the basis for international accounting. They are in a position to recognize when a consolidated financial statements are to be prepared in accordance with national regulations and are able to draw up the consolidated financial statements in accordance with the German AktG and HGB.</p> <p>The module is thus primarily used for the broadening and deepening of knowledge as well as the acquisition of instrumental competence.</p>
Content	<p>Basic introduction to group accounting, e.g.:</p> <ul style="list-style-type: none"> • Group and Group Accounting Terms • Theoretical basis of the consolidated financial statements • Corporate Investments • Obligation to prepare the consolidated financial statements and the group management report • Consolidation principles

	<ul style="list-style-type: none"> • Scope of consolidation (full consolidation, equity consolidation, equity method) • Consolidated financial statements at full consolidation (capital consolidation, debt consolidation, intercompany consolidation). <p>international accounting</p> <ul style="list-style-type: none"> • Presentation and principles of the annual financial statements • Notes • Stocks • Revenue recognition • Property, plant and equipment • Leases • Income taxes • Financial instruments • Accruals • contingent liabilities, contingent liabilities • Intangible assets • Business Combinations • equity
Relation to other modules	
Literature	<ul style="list-style-type: none"> • Baetge, Jörg / Kirsch, Hans J. / Thiele, Stefan.: Konzernbilanzen • Coenenberg, Adolf G.: Jahresabschluss und Jahresabschlussanalyse • Gräfer / Schelt: Konzernabschluss • Kessler, Harald / Strickmann, Michael: Konzernrechnungslegung und Konzernbilanzpolitik, in: Küting, Karlheinz (Hrsg.): Saarbrücker Handbuch der Betriebswirtschaftlichen Beratung • Küting, Karlheinz / Weber, C.-P.: Der Konzernabschluss, Lehrbuch und Fallstudie zur Praxis der Konzernrechnungslegung • Schildbach, Thomas: Konzernabschluss nach HGB, IAS und US-GAAP
Workload	Both: In addition to the 4 x 15 = 60 SWS attendance hours, students are also expected to spend 180 hours in preparation and post-processing, independent literature studies, preparation of exercises and the preparation of exams.
Additional remarks	The module can also be completed within the framework of an equivalent performance in the international study semester.
Keywords	
Last edited	

TAX3020: WPF Taxation and Auditing

Module Name	WPF Taxation and Auditing
Module ID	TAX 3020
Semester	6
Credits	6 Credits
SWS / contact hours per week	4
Frequency	Each semester
Associated Courses	<ul style="list-style-type: none"> • International taxation (3 credits) • Investment controlling (3 credits) • Corporate Reorganization from a tax perspective (3 credits) • European and international company law (3 credits)
Prerequisites	Min. 50 credits from Level 1.
Assessment Methods	PLR / PLH / PLK – usually 60 minutes International taxation: PLR / PLH / PLK –60 Minuten Investment controlling: PLK- 45 Minuten Corporate Reorganization from a tax perspective: PLR / PLH / PLK –60 Minuten European and international company law: PLR / PLH / PLK –60 Minuten
Requirement for granting of credits	Passing two exams.
Significance for final grade	The module is counted towards final bachelor grade.
Planned group size	Max. 50 students
Language	German Investment Controlling: English
Module Duration	1 semester
Module Coordinator	Häfele, Markus
Lecturer(s)	Different Professors
Discipline	Taxation and Auditing
Applicability in other programs	
Pedagogical Approach	
Objectives	<p><u>International Taxation:</u></p> <p>Students are able to classify cross-border issues on income and corporation tax. Students can provide information on whether and to what extent a taxpayer can offset foreign taxes, the extent to which tax evaders are subject to limited tax liability in Germany, and whether there are border exchange regulations. Basically, they also learn about the regulations of the Foreign Taxation Act and the European tax provisions in tax law. The students</p>

	<p>recognize the importance of the OECD model agreement and can also apply DBA in the specific case.</p> <p><u>Investment controlling:</u></p> <p>The students have deepened their knowledge in the field of investment accounting and are therefore in a position to assess investments independently. They know procedures for taking into account opportunities and risks.</p> <p><u>Corporate Reorganization from a tax perspective:</u></p> <p>The students know the possibilities for the transformation of the different forms of society, in particular the prerequisites and the resulting tax consequences.</p> <p><u>European and international company law:</u></p> <p>The students are familiar with the corporate law issues arising from the cross-border organization of companies. They also know the appearance of European corporate forms.</p> <p>Critical thinking and analytical skills</p> <p>The students are able to apply analytical skills constructively and critically to problems.</p> <p>The module is thus primarily used for the broadening of knowledge and knowledge as well as the acquisition of instrumental and systemic competence.</p>
Content	<p>International tax law:</p> <ul style="list-style-type: none"> • Concept and Basic Principles of International Tax Law • European Law • foreign tax (income tax, corporation tax) <p>Investment Controlling:</p> <p>Deepening and assessment of investment accounts</p> <ul style="list-style-type: none"> • Procedures for taking into account opportunities and risks. <p>Corporate Reorganization from a tax perspective:</p> <ul style="list-style-type: none"> • Transformation of the different forms of society and the resulting tax consequences. <p>European and international company law:</p> <ul style="list-style-type: none"> • Corporate legal issues of cross-border organization of enterprises. • Forms of European corporate forms.
Relation to other modules	
Literature	Depends on the WPF
Workload	Both: In addition to the 2 x 15 = 30 SWS attendance hours, students are also expected to spend 60 hours in preparation and post-processing, independent literature studies, preparation of exercises and the preparation of exams.
Additional remarks	The module can also be completed within the framework of an equivalent performance in the international study semester.

Keywords	
Last edited	

TAX4030: Estate Law

Module Name	Estate Law
Module ID	TAX4010
Semester	7
Credits	7 Credits
SWS / contact hours per week	4
Frequency	Each semester
Associated Courses	Estate Law
Prerequisites	Completed first study section Achievement of all credits of the third semester and the successful completion of the modules AUD 2020 and TAX 2100.
Assessment Methods	PLR + PLM
Requirement for granting of credits	Passing the exams.
Significance for final grade	The module is counted towards final bachelor grade.
Planned group size	Max. 35 students
Language	German
Module Duration	1 semester
Module Coordinator	Aßmann, Sabine
Lecturer(s)	Weber, Klaus; Aßmann, Sabine
Discipline	Taxation and Auditing
Applicability in other programs	
Pedagogical Approach	Lecture with exercises.
Objectives	The students are familiar with the civil law principles and can recognize and analyze other related tax effects. They are familiar with tax design alternatives in the context of company and (private) asset succession. The module is thus primarily used for the deepening of knowledge and the acquisition of instrumental, systemic and communicative competence.
Content	Basics of family law and estate law.
Relation to other modules	Company law, Tax law.
Literature	<ul style="list-style-type: none">• Hörger/Pohl: Unternehmens- und Vermögensnachfolge• Schmeisser, Wilhelm/Krimphove, Dieter/Nathusius, Klaus (Hrsg.): Handbuch Unternehmensnachfolge,

	<p>Stuttgart</p> <ul style="list-style-type: none"> Baumann/Schuze zur Wiesche: Handbuch der Vermögensnachfolge, Berlin
Workload	Both: In addition to the 4 x 15 = 60 SWS attendance hours, students are also expected to spend 150 hours in preparation and post-processing, independent literature studies, preparation of exercises and the preparation of exams.
Additional remarks	The module can also be completed within the framework of an equivalent performance in the international study semester.
Keywords	
Last edited	