

Business Administration / Taxation and Auditing

Semester 1

Semester 2

AQM1501 -

BIS1501 - Foundations in Business Information Systems

ID	BIS1501
Level	Entry Level
Credits	5 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLV
Language	German
category	Course
Discipline	Business Information Systems
Pedagogical Approach	Lecture
Key words	Database Operating systems IT applications / information systems Data Modelling Computer networks
Catalog Entry	Introductory course for all business students in Pforzheim which gives a general overview concerning "IT in business". Especially introduces basic concepts and keywords of computer science in business. In detail we discuss fundamentals of information and communication technology, we talk about hardware and operating systems, discover how computer networks work and

	learn how to build applications (includes several hands-on trainings) We talk about databases and how to build and manipulate them using SQL. Finally we discuss IT-security. The overall objective of the course is to introduce basic concepts and keywords and to get the students to a general understanding using formalized methods to describe solutions.
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GMT1501 - General Management: Foundation Course	
ID	GMT1501
Level	Entry Level
Credits	6 Credits
Hours per week	4
Frequency	Every Semester
Language	German
category	Course
Discipline	Business Administration
Pedagogical Approach	Lecture
Catalog Entry	These courses provide the students with an understanding of the fundamental problems facing a company together with the constituent parts of a company and their contribution to solving these problems. The first part, in the first semester, considers various general management aspects and consists of the following topics: the business system, the management process, planning systems, decision making, leadership, cost theory, selection of appropriate location for and legal constitution of the company.

GMT1502 - Book Keeping

ID	GMT1502
Level	Entry Level
Credits	3 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK
Examination time	60 minutes
Language	German
category	Course
Discipline	Business Administration
Pedagogical Approach	Lecture
Catalog Entry	The course covered the legal regulations for book keeping and preparing the financial accounts. In particular the general systems used in practice are demonstrated: T-accounts, asset accounts, profit/loss accounts, etc. The typical versions of chart of account are considered and subsequently used to record the more typical business transactions. Accounting standards considered were according to the German law.

LAW1501 -

SSC1502 - Elective A: Political science 1

ID	SSC1502
Level	Entry Level

Hours per week	2
Frequency	Every Semester
Language	German
category	Course
Discipline	Crossfunctional Subjects
Pedagogical Approach	Lecture
Catalog Entry	This course covers the the political system of the Federal Republic of Germany, comparison ot the political systems and the international relationships especially the foreign policy of Federal Republic of Germany.

SSC1503 - Elective A: Psychology 1	
ID	SSC1503
Level	Entry Level
Hours per week	2
Frequency	Every Semester
Language	German
category	Course
Discipline	Crossfunctional Subjects
Pedagogical Approach	Lecture
Catalog Entry	This course makes the students familiar with the most important areas of psychology, which are relevant for economists (e.g. consumer behavior, industrial psychology, etc.).

SSC1504 - Elective A: Sociology 1

ID	SSC1504
Level	Entry Level
Hours per week	2
Frequency	Every Semester
Language	German
category	Course
Discipline	Crossfunctional Subjects
Pedagogical Approach	Lecture
Catalog Entry	The main focus of this course ist the the study of social life, social change, and the social causes and consequences of human behavior.

Semester 3**AQM2501 -****GMT2501 - General Management: Key Functions**

ID	GMT2501
Level	Entry Level
Credits	6 Credits
Hours per week	5

Frequency	Every Semester
Kind of Examination	PLK
Examination time	90 minutes
Language	German
category	Course
Discipline	Business Administration
Pedagogical Approach	Lecture
Catalog Entry	These courses provide the students with an understanding of the fundamental problems facing a company together with the constituent parts of a company and their contribution to solving these problems. In the second semester the various functions within the company are considered: Production, Marketing/Sales, Procurement, Human Resources Management.

GMT2502 - Management Accounting	
ID	GMT2502
Level	Advanced Level I
Credits	6 Credits
Hours per week	4
Frequency	Once a Year
Kind of Examination	PLK
Examination time	60 minutes
Language	German

category	Course
Discipline	Business Administration
Pedagogical Approach	Lecture
Catalog Entry	The course demonstrated the relationship between management and financial accounting. This course includes an appreciation of direct and indirect/overhead costs as well as various internal and opportunity costs. Approaches for allocating overhead costs to products and the definition of the internal costs are also considered. The differences and uses of absorbing costing and contribution margin methods are also demonstrated. The principles of current costing approaches are introduced, e.g. target costing, activity based costing, etc.

LAW1502 -

SSC2502 - Elective A: Political science 2 and 3

ID	SSC2502
Level	Entry Level
Credits	4 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK
Examination time	90 minutes
Language	German
category	Course

Discipline	Crossfunctional Subjects
Pedagogical Approach	Lecture
Catalog Entry	This course covers the the political system of the Federal Republic of Germany, comparison ot the political systems and the international relationships especially the foreign policy of Federal Republic of Germany.

SSC2503 - Elective A: Psychology 2 and 3	
ID	SSC2503
Level	Entry Level
Credits	4 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK
Examination time	90 minutes
Language	German
category	Course
Discipline	Crossfunctional Subjects
Pedagogical Approach	Lecture
Catalog Entry	This course makes the students familiar with the most important areas of psychology, which are relevant for economists (e.g. consumer behavior, industrial psychology, etc.).

SSC2504 - Elective A: Sociology 2 and 3	
ID	SSC2504
Level	Entry Level
Credits	4 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK
Examination time	90 minutes
Language	German
category	Course
Discipline	Crossfunctional Subjects
Pedagogical Approach	Lecture
Catalog Entry	The main focus of this course ist the the study of social life, social change, and the social causes and consequences of human behavior.

TAX2501 -

Semester 4

AQM2502 -

AQM2503 -

ESR2501 - Elective C: Economic and Social History - Part 1

ID	ESR2501
Level	Advanced Level I
Hours per week	4
Frequency	Every Semester
Language	German
category	Course
Discipline	Economics
Pedagogical Approach	Interactive approach
Catalog Entry	The elective course Economic and Social History describe economic and social processes with the historic background.

ESR2502 - Elective C: European Economic Relations - Part 1

ID	ESR2502
Level	Advanced Level I
Hours per week	4
Frequency	Every Semester
Language	German
category	Course
Discipline	Economics

Pedagogical Approach	Interactive approach
Catalog Entry	The elective course European Economic Relations provides a fundamental introduction into the economic aspects of the European integration.

ESR2503 - Elective C: Environmental Economics - Part 1

ID	ESR2503
Level	Advanced Level I
Hours per week	4
Frequency	Every Semester
Language	German
category	Course
Discipline	Economics
Pedagogical Approach	Interactive approach
Catalog Entry	The first part of the elective course Environmental Economics provides an introduction into the topic environmental protection and describes the most important aspects.

ESR2504 - Elective C: Business and Corporate Ethics - Part 1

ID	ESR2504
Level	Advanced Level I
Hours per week	4
Frequency	Every Semester

Language	German
category	Course
Discipline	Economics
Pedagogical Approach	Interactive approach
Catalog Entry	The first part of the elective course Business ethics covers the fundamentals of ethics, business ethics and the management of ethics.

GMT2503 - Financial Accounting and Analysis	
ID	GMT2503
Level	Advanced Level I
Credits	4 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK/PLH/PLR
Examination time	90 minutes
Language	German
category	Course
Discipline	Business Administration
Pedagogical Approach	Interactive approach
Catalog Entry	The course encompasses 2 semesters. In the first semester the fundamentals of the financial accounts are considered. This includes the structure of the balance sheet and profit & loss

	account, the contents of each position and the various methods available for evaluating them, the development of the fixed assets, cash flow statement and a general analysis of the accounts.
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GMT2504 - Principles of Finance	
ID	GMT2504
Level	Advanced Level I
Credits	6 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK/PLM/PLP
Examination time	90 minutes
Language	German
category	Course
Discipline	Business Administration
Pedagogical Approach	Interactive approach
Catalog Entry	The course encompasses 2 semesters. In the second semester the basics of investment decisions and financing a company are considered. This section includes: methods of evaluating investments, finance planing/budgeting, methods of internal and external financing, issuing shares, overview of modern finance instuments.

TAX2502 - Taxes on income (LN 1)

ID	TAX2502
Level	Advanced Level I
Credits	5 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK
Examination time	90 minutes
Language	German
category	Course
Discipline	Taxation and Auditing
Pedagogical Approach	Lecture
Key words	Corporate Income Tax Trade Tax Income Tax Income-based Tax Legal Forms
Responsible:	Stobbe, Thomas; Weber, Klaus
Objectives	
Catalog Entry	<p>This course is based on the lecture "Company Taxation" and gives a detailed knowledge of the following subjects: Special issues of Income Tax (e.g. balancing of profit and losses, taxation of partnerships and of special forms of enterprises, transfer of property and business sections), special issues of Corporate Income Tax (e.g. covered distribution of profits, credits given by shareholders, related corporations, fiscal unity) and special issues of Trade Tax. The lecture will end up in comparing the taxation of partnerships, corporations and special forms of enterprises.</p>

Semester 5

AQM3503 -

AUD3501 - Annual Financial Statements (LN 2)

ID	AUD3501
Level	Entry Level
Credits	5 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK/PLM
Examination time	60 minutes
Language	German
category	Course
Prerequisites	Business Taxation Cost Accounting - Fundamentals Foundations of Accounting
Discipline	Taxation and Auditing
Pedagogical Approach	Lecture
Key words	Accounting "Maßgeblichkeit" Disclosure Valuation Financial accounting standards
Responsible:	Erhardt, Martin; Stobbe, Thomas; Schmidtmeier, Susanne

Catalog Entry	This course gives a survey of requirements und rules of financial accounting, according to the German commercial code (HGB). Suggested topics are: General accounting principles and the relationship to the fiscal accounting principles, disclosure, inclusion and valuation of assets and liabilities, Profit and loss statement, notes to financial report and management report.
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ESR3501 - Elective C: Economic and Social History - Part 2

ID	ESR3501
Level	Advanced Level I
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK
Examination time	90 minutes
Language	German
category	Course
Discipline	Economics
Pedagogical Approach	Interactive approach
Catalog Entry	The elective course Economic and Social History describe economic and social processes with the historic background.

ESR3502 - Elective C: European Economic Relations - Part 2

ID	ESR3502
Level	Advanced Level I

Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK
Examination time	90 minutes
Language	German
category	Course
Discipline	Economics
Pedagogical Approach	Interactive approach
Catalog Entry	The elective course European Economic Relations provides a fundamental introduction into the economic aspects of the European integration.

ESR3503 - Elective C: Environmental Economics - Part 2

ID	ESR3503
Level	Advanced Level I
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK/PLP
Examination time	90 minutes
Language	German
category	Course
Discipline	Economics

Pedagogical Approach	Interactive approach
Catalog Entry	The second part of the elective course Environmental Economics covers the economic fundamentals and the topic environmental policy.

ESR3504 - Elective C: Business and Corporate Ethics - Part 2

ID	ESR3504
Level	Advanced Level I
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK/
Examination time	90 minutes
Language	German
category	Course
Discipline	Economics
Pedagogical Approach	Interactive approach
Catalog Entry	The second part of the elective course Business ethics covers the importance of the ethics and the global economic circumstances of the action of enterprises and entrepreneurs.

GMT3502 - Elective B: International Trade - Part 1

ID	GMT3502
Level	Advanced Level II

Credits	5 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK
Language	English and German
category	Course
Discipline	Business Administration
Pedagogical Approach	Lecture
Key words	Foreign trade
Responsible:	Freitag, Ulrich; Manthey, Manfred
Catalog Entry	This course covers the process of internationalization for companies, international marketing and foreign trade financing.
Content	<p>The course contains the following main topics:</p> <ol style="list-style-type: none"> 1. The process of internationalization for companies: exporting, importing, license business, BOT-contracts, counter trade, forms of investment in foreign countries (joint venture, mergers, acquisitions), contract manufacturing, risk management in foreign trade 2. International Marketing: market research for foreign markets, international product, price, distribution, communication and service policy 3. Foreign trade financing: international payment transactions, documentary collection, letter of credit, bank guarantees in foreign trade, foreign exchange trade, hedging, forms of foreign trade financing, export credit insurance.

GMT3504 - Elective B: Bank Management - Part 1

ID	GMT3504
Level	Advanced Level II
Credits	5 Credits
Hours per week	4
Frequency	Every Semester
Language	German
category	Course
Discipline	Business Administration
Pedagogical Approach	Lecture
Key words	Banking Investment fund Stocks Capital market Loan security
Catalog Entry	<p>Banking Management covers a broad field. The products of banking are often invisible and intangible, but have impacts on many different business areas (e.g. law and regulations, finance, marketing, organization). The continuous changes in banking with respect to technology, regulations, risks and competition present challenges which a bank manager must solve. A broad knowledge base and good skills are needed to meet these challenges. The course covers all relevant topics of banking business with strong emphasis on the risks, particularly interest and default risks. The course is subdivided in 4 parts:</p> <ul style="list-style-type: none"> • The Banking System (Structure and Functions of a Bank, Regulations of Money and Banking). • Bank Services (Payment Transactions; Deposit Services; Non-deposit Investment Products in Banking; Bank Lending – Policies, Procedure and Case Studies; Agency Business). • Banking Policy and Bank Marketing Strategy (Banking Policy; Bank Marketing Strategy). • Bank Performance, Risk Management and Portfolio Management.

GMT3506 - Elective B: Management of the Industrial Enterprise - Part 1	
ID	GMT3506
Level	Advanced Level II
Credits	5 Credits
Hours per week	4
Frequency	Every Semester
Language	German
category	Course
Discipline	Business Administration
Pedagogical Approach	Lecture
Key words	Production Planning Product program Procurement Process Product innovation Quality Management
Catalog Entry	The course contains the following main topics: a brief history of production, payment systems, methods of production, investment planning, material resource planning, capacity planning, industrial research and design, planning for innovation, program planning, outsourcing, productions planning and scheduling and quality management.

GMT3508 - Elective B: Management of the Retail Enterprise - Part 1	
ID	GMT3508
Level	Advanced Level II
Credits	5 Credits
Hours per week	4

Frequency	Every Semester
Language	German
category	Course
Discipline	Business Administration
Pedagogical Approach	Lecture
Key words	Retail Wholesale Service Merchandising
Catalog Entry	This course includes, the basics of retailing in particular the company form and functions, problems relating to competition law, decision making in retail/wholesale (purchasing, warehousing, pricing, advertising, service provision), information and controlling systems.

LAW3501 -

TAX3501 - Seminar I (LN 3)

ID	TAX3501
Level	Advanced Level I
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLH+PLR
Language	German
category	Course

Discipline	Taxation and Auditing
Pedagogical Approach	Project/Lecture
Responsible:	Mink, Markus
Catalog Entry	During the seminar the students have to apply the knowledge form the former modules on questions in the areas of income-based taxation, value added tax or tax balance sheet. This questions are related to the practice.

TAX3502 - Sales Tax (LN 4)	
ID	TAX3502
Level	Entry Level
Credits	5 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK
Examination time	60 minutes
Language	German
category	Course
Discipline	Taxation and Auditing
Pedagogical Approach	Lecture
Key words	Value Added Tax
Responsible:	Mink, Markus

Catalog Entry	The course concentrates on value-added tax (VAT) as most important sales tax.
Content	<p>The course is building up on the course "business-taxation" and concentrates on value-added tax (VAT) as most important sales tax. It starts with a short repetition of the basic systematic structures and the economic impacts of value added taxation. After that it continues with an intensive treatment of the following subjects:</p> <ul style="list-style-type: none"> • Special issues of entrepreneurship, in particular in cases of related private companies and public enterprises • taxation of international transactions • special issues concerning the object of taxation • taxation of the use of goods and services for private purposes • tax exemptions and option in favor of taxation • special issues in the basis of taxation • deduction of taxes on goods and services obtained by the business • special rules for particular transactions and enterprises. <p>All theoretical problems are illustrated with examples. Whenever indicated, actual issues of the subject are integrated in the course. Theoretical problems and examples will be discussed with the class; the course therefore requires active participation of the students.</p>

Semester 6

AUD3502 - Auditing I (LN 7)	
ID	AUD3502
Level	Advanced Level II
Credits	5 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK

Examination time	60 minutes
Language	German
category	Course
Discipline	Taxation and Auditing
Pedagogical Approach	Lecture
Responsible:	Erhardt, Martin; Stobbe, Thomas
Catalog Entry	This lecture will provide a substantial introduction to the audit profession and the audit process. E. g. Auditing profession and audit market, Financial Statement audits, Audit Process (audit planning, materiality and risk strategy and analysis, internal control, sampling, substantive tests) and Auditing reports.

ECO3504 - Economics Workshop	
ID	ECO3504
Level	Advanced Level I
Credits	4 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLH+PLR
Language	German
category	Course
Discipline	Economics
Pedagogical Approach	Interactive approach

Responsible:	Wienert, Helmut
Catalog Entry	Within this seminar the students have to work on current economic issues. The students have to submit a term paper and they have to make a presentation about it in classroom.
Usability in other courses	

GMT3501 - Strategic Management

ID	GMT3501
Level	Advanced Level I
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK/PLM/PLR/PLH
Examination time	60 minutes
Language	German
category	Course
Discipline	Business Administration
Pedagogical Approach	Interactive approach
Catalog Entry	The course considers the basic strategic problems which a company has to address and the principles and instruments currently used to explain and solve these problems. The content of the course includes the following Topics: Introduction to strategic management, the strategic options, the company audit, value-chain analysis, benchmarking, industry analysis, competitor analysis, evaluation of the strategic position, futures

	analysis, company culture and mission statement.
Content	<p>The term "Strategy" means different things to different people depending upon the size of a company, prevalent time horizon, environmental situation etc. Nonetheless, a starting situation, an end scenario and the way in which these two situations are bridged remain the essentials of the strategic management process. We will approach the overall problem from a processual standpoint. The main question in the strategic development process - formulation, communication, implementation and review - will be addressed in a chronological sequence. The answers to the ensuing questions will be developed with the assistance of a number of analytical instruments which structure and simplify the situation, thus enabling alternative solutions to be found and evaluated. These instruments constitute a tool-kit which can be applied to all possible combinations of companies and environments. However, it should be recognised that because of complexity of the strategic management task no "standard solutions" are available</p>

GMT3503 - Elective B: International Trade - Part 2	
ID	GMT3503
Level	Advanced Level II
Credits	5 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK
Examination time	90 minutes
Language	English and German
category	Course

Discipline	Business Administration
Pedagogical Approach	Lecture
Key words	Foreign trade
Responsible:	Freitag, Ulrich; Manthey, Manfred
Catalog Entry	This course covers the process of internationalization for companies, international marketing and foreign trade financing.
Content	<p>The course contains the following main topics:</p> <ol style="list-style-type: none"> 1. The process of internationalization for companies: exporting, importing, license business, BOT-contracts, counter trade, forms of investment in foreign countries (joint venture, mergers, acquisitions), contract manufacturing, risk management in foreign trade 2. International Marketing: market research for foreign markets, international product, price, distribution, communication and service policy 3. Foreign trade financing: international payment transactions, documentary collection, letter of credit, bank guarantees in foreign trade, foreign exchange trade, hedging, forms of foreign trade financing, export credit insurance.

GMT3505 - Elective B: Bank Management - Part 2

ID	GMT3505
Level	Advanced Level II
Credits	5 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK

Examination time	90 minutes
Language	German
category	Course
Discipline	Business Administration
Pedagogical Approach	Lecture
Key words	Banking Investment fund Stocks Capital market Loan security
Catalog Entry	<p>Banking Management covers a broad field. The products of banking are often invisible and intangible, but have impacts on many different business areas (e.g. law and regulations, finance, marketing, organization). The continuous changes in banking with respect to technology, regulations, risks and competition present challenges which a bank manager must solve. A broad knowledge base and good skills are needed to meet these challenges. The course covers all relevant topics of banking business with strong emphasis on the risks, particularly interest and default risks. The course is subdivided in 4 parts:</p> <ul style="list-style-type: none"> • The Banking System (Structure and Functions of a Bank, Regulations of Money and Banking). • Bank Services (Payment Transactions; Deposit Services; Non-deposit Investment Products in Banking; Bank Lending – Policies, Procedure and Case Studies; Agency Business). • Banking Policy and Bank Marketing Strategy (Banking Policy; Bank Marketing Strategy). • Bank Performance, Risk Management and Portfolio Management.

GMT3507 - Elective B: Management of the Industrial Enterprise - Part 2	
ID	GMT3507
Level	Advanced Level II
Credits	5 Credits

Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK
Examination time	90 minutes
Language	German
category	Course
Discipline	Business Administration
Pedagogical Approach	Lecture
Key words	Production Planning Product program Procurement Process Product innovation Quality Management
Catalog Entry	The course contains the following main topics: a brief history of production, payment systems, methods of production, investment planning, material resource planning, capacity planning, industrial research and design, planning for innovation, program planning, outsourcing, productions planning and scheduling and quality management.

GMT3509 - Elective B: Management of the Retail Enterprise - Part 2	
ID	GMT3509
Level	Advanced Level II
Credits	5 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK

Examination time	90 minutes
Language	German
category	Course
Discipline	Business Administration
Pedagogical Approach	Lecture
Key words	Retail Wholesale Service Merchandising
Catalog Entry	This course includes, the basics of retailing in particular the company form and functions, problems relating to competition law, decision making in retail/wholesale (purchasing, warehousing, pricing, advertising, service provision), information and controlling systems.

GMT3511 - Management Seminar	
ID	GMT3511
Level	Advanced Level II
Credits	4 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLM/PLP/PLH/PLR
Language	German or English
category	Course
Discipline	Business Administration
Pedagogical Approach	Project Course

LAW3503 -

TAX3503 - Principles of the German Tax balance sheet (LN 6)

ID	TAX3503
Level	Advanced Level I
Credits	5 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK
Examination time	60 minutes
Language	German
category	Course
Discipline	Taxation and Auditing
Pedagogical Approach	Lecture
Key words	"Maßgeblichkeit" Tax balance sheet Going concern value
Responsible:	Spohn, Patrick; Stobbe, Thomas; Schaden, Michael; Schmidtmeier, Susanne
Catalog Entry	The students learn the Principles of the German Tax balance sheet in this lecture. This covers the following subjects: Basic structure, the relationship between the financial accounting principles and tax accounting principles (so called "Maßgeblichkeit"), the different positions in the balance sheet (Assets, Equity and Liabilities), the valuation of the balance sheet positions and the principles of the Taxation of

	Partnerships.
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Semester 7

Semester 8

AUD4501 - Consolidated financial statements (LN 10)	
ID	AUD4501
Level	Advanced Level I
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLK/PLM
Examination time	60 minutes
Language	German
category	Course
Discipline	Taxation and Auditing
Pedagogical Approach	Lecture
Key words	Consolidation Consolidated financial statments Elimination of intercompany profits Consolidated Group
Responsible:	Erhardt, Martin; Schmidtmeier, Susanne
Catalog Entry	This lecture provides a substantial introduction to the consolidated financial statements. This includes: Theoretical concepts of Business Combinations and Consolidated Financial Statements; Financial Investments; Criteria for consolidation

	and reporting; Methods and techniques in the Consolidation Process (Purchase Accounting, Pooling-of-Interests-Method, Proportionate Consolidation, Equity Method); Purchase Accounting (Elimination of the investment/acquisition entries, Elimination of intercompany receivables and liabilities, Elimination of intercompany profits).
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AUD4502 - International Accounting (LN 11.2)	
ID	AUD4502
Level	Advanced Level II
Credits	5 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK
Examination time	60 minutes
Language	German
category	Course
Discipline	Taxation and Auditing
Pedagogical Approach	Lecture
Catalog Entry	This course provides a substantial introduction into the regulations of the international accounting (IAS/IFRS). Considering as examples the differences between the international accounting regulations and the national accounting regulations (HGB, US-GAAP) is shown.

AUD4503 - Auditing II (LN 11.4)
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ID	AUD4503
Level	Advanced Level II
Credits	5 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLM/PLP/PLH/PLR
Language	German
category	Course
Discipline	Taxation and Auditing
Pedagogical Approach	Project/Lecture
Responsible:	Mink, Markus
Catalog Entry	This course will give an continuing overview on auditing reports, special audits and procedures.
Content	<p>This course will give an continuing overview on auditing reports, special audits and procedures. Suggested topics are:</p> <ul style="list-style-type: none"> • International & national standards (ISA, IdW PS/PH) on auditing for special cycles and accounts (case studies) • Auditing of consolidation financial Statements • Auditing for special purposes and branches • Recent trends and current challenges, e.g.: Quality control, Effect of IT on internal control and auditing procedures.; risk management. <p>In addition to the lectures the students will analyse special audit problems in case studies.</p>

AUD4504 - Seminar II (LN 12)

ID	AUD4504
Level	Advanced Level II
Credits	3 Credits
Hours per week	2
Frequency	Every Semester
Kind of Examination	PLH+PLR
Language	German
category	Course
Discipline	Taxation and Auditing
Pedagogical Approach	Project Course
Responsible:	Mink, Markus
Catalog Entry	During the seminar the students have to apply the knowledge form the former modules on questions in the areas of accounting and auditing, which are related to the practice.

COL4999 - Scientific Colloquium

ORA4997 - Oral Examination

TAX4501 - Procedural Law (LN 8)

ID	TAX4501
Level	Advanced Level II

Credits	5 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK
Examination time	60 minutes
Language	German
category	Course
Discipline	Taxation and Auditing
Pedagogical Approach	Lecture
Responsible:	Mink, Markus
Catalog Entry	The content of this course is an introduction into the German General Fiscal Code (Abgabenordnung). This is the legal frame of the tax procedure. The lecture covers the following subjects: e. g. Constitutional law of taxation, Tax law procedures and the means of legal redress in tax procedures.
Content	<p>I. Constitutional law of taxation</p> <ul style="list-style-type: none"> • Concept of taxation • Types of taxation • Tax sovereignty under the constitution • Responsibilities in tax procedures <p>II. Tax law procedures</p> <ul style="list-style-type: none"> • Duties of the tax payer • Duties of the revenue authority • Tax confidentiality • Participating (parties) in tax procedures • The tax entitlement • The notice of tax assessment • Liability for tax indebtedness • Tax ascertainment procedure • Remission of taxes • Statutory of a tax entitlement

	<ul style="list-style-type: none"> • Tax evasion <p>III. Means of legal redress in tax procedures</p> <ul style="list-style-type: none"> • Means of legal redress an the evenue authority • Appeal procedures • Judicial procedures • temporary suspension of the execution
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TAX4502 - Taxation of Companies and Change of Corporate Form (LN 9)	
ID	TAX4502
Level	Advanced Level II
Credits	5 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK/PLH/PLR
Examination time	90 minutes
Language	German
category	Course
Discipline	Taxation and Auditing
Pedagogical Approach	Lecture
Responsible:	Mink, Markus
Catalog Entry	This course provides the specific characteristic of the taxation of partnerships and corporations. That includes the main features of the taxation of the change of the corporate form.

TAX4503 - Interational Tax Law (LN 11.1)	
ID	TAX4503
Level	Advanced Level II
Credits	5 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK/PLM
Examination time	60 minutes
Language	German
category	Course
Discipline	Taxation and Auditing
Pedagogical Approach	Lecture
Responsible:	Mink, Markus
Catalog Entry	This lecture will provide a substantial introduction to the national foreign tax law, the double taxation law and special fiscal aspects of cross-border transactions.
Content	<p>National foreign tax law</p> <ul style="list-style-type: none"> • Taxation of non-resident persons • Limited tax liability • Extended tax liability • Taxation of resident taxpayers (world-income) • Full tax liability • Taxation of resident taxpayers with foreign permanent establishment • Taxation of national corporations with foreign income • External financing by foreigner shareholders (§ 8a KStG) • Integrated companies and international interlocking rights

	<ul style="list-style-type: none"> • Adjustments according to the “AStG” <p>Double taxation</p> <ul style="list-style-type: none"> • Unilateral measures for avoidance of double taxation • Bilateral measures for avoidance of double taxation (Double-taxation agreements, OECD double-taxation convention) <p>Fiscal special features on circumstances across the borders</p>
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TAX4504 - Taxation of property succession and of transferred assets (LN 11.3)	
ID	TAX4504
Level	Advanced Level II
Credits	5 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLM
Language	German
category	Course
Discipline	Taxation and Auditing
Pedagogical Approach	Interactive approach
Key words	Succession Law of inheritance Donation Gift Tax Estate / Inheritance Tax
Responsible:	Hack, Rudolf; Stobbe, Thomas; Weber, Klaus
Catalog Entry	This course covers the fiscal effects of property succession and the transfer of assets. That includes also the possible

	alternatives.
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TAX4505 - Data Processing in Accounting, Taxation and Auditing (LN 11.5)	
ID	TAX4505
Level	Advanced Level I
Credits	5 Credits
Hours per week	4
Frequency	Every Semester
Kind of Examination	PLK/PLH/PLP
Examination time	60 minutes
Language	German
category	Course
Discipline	Taxation and Auditing
Pedagogical Approach	Project Course
Responsible:	Mink, Markus
Catalog Entry	During this IT lecture the students have to apply the skills from the former modules by the use of software, which is used for tax consulting and auditing.

THE4997 - Thesis
