

Auditing and Taxation (M.A.)

Semester 1

AQM5062 - Statistical methods	
ID	AQM5062
Level	Advanced Level II
Credits	2 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK
Examination time	120 minutes
Language	German
category	Module
Discipline	Taxation and Auditing
Pedagogical Approach	Lecture
Key words	Test Methods Samples Estimation procedure
Responsible:	Schäfer, Wolfgang; Strotmann, Harald
Objectives	
Relationship with other courses	

AUD5011 - Jahresabschluss und Lagebericht, Jahresabschlussanalyse und Rechnungslegung in besonderen Fällen	
ID	AUD5011
Level	Expert Level
Credits	4 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK/PLM
Examination time	120 minutes
Language	German
category	Course
Discipline	Taxation and Auditing

Pedagogical Approach	Lab
Key words	Bookkeeping Financial Statement financial statement analysis Income Statement / Profit and Loss Account Balance Sheet
Responsible:	Häfele, Markus

ECO5083 - Application of theoretical economics and economic policy

ID	ECO5083
Level	Advanced Level II
Credits	3 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK
Examination time	90 minutes
Language	German
category	Module
Discipline	Taxation and Auditing
Pedagogical Approach	Lecture with discussion
Key words	social market economy
Responsible:	Strotmann, Harald; Schäfer, Wolfgang
Objectives	
Content	

GMT5061 - Management and Leadership

ID	GMT5061
Level	Expert Level
Credits	3 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK
Examination time	90 minutes
Language	German

category	Course
Discipline	Business Administration
Pedagogical Approach	Case Study Bases
Key words	organization Business Management
Responsible:	Terporten, Michael; Sutton, Howard
Objectives	
Content	
Usability in other courses	
Workload	Contact time: 30 hours Self-study: 60 hours

GMT5063 - Finanzierung, Investitionsplanung u. -kontrolle

ID	GMT5063
Level	Expert Level
Credits	6 Credits
Hours per week	4
Frequency	Once a Year
Kind of Examination	PLH
Examination time	120 minutes
Language	German
category	Course
Discipline	Business Administration
Pedagogical Approach	Lab
Key words	Controlling Finance Planning Investment
Responsible:	Scholz, Marcus

TAX5011 - System and application of income taxation

ID	TAX5011
Level	Expert Level
Credits	4 Credits
Hours per week	2
Frequency	Once a Year

Kind of Examination	PLK/PLR
Examination time	120 minutes
Language	German
category	Module
Discipline	Taxation and Auditing
Pedagogical Approach	Lecture with exercises
Key words	Liability to pay taxes Income Corporate Taxes Income Tax
Responsible:	Stobbe, Thomas; Häfele, Markus

Semester 2

AUD5023 - Financial statements according to IFRS	
ID	AUD5023
Level	Expert Level
Credits	6 Credits
Hours per week	4
Frequency	Once a Year
Kind of Examination	PLK
Examination time	120 minutes
Language	German
category	Course
Discipline	Controlling, Finance and Accounting
Pedagogical Approach	Interactive approach
Key words	Consolidated financial statments IFRS
Responsible:	Häfele, Markus

AUD5081 - Consolidated financial statements and corporate governance	
ID	AUD5081
Level	Expert Level
Credits	2 Credits
Hours per week	2

Frequency	Once a Year
Kind of Examination	PLK
Examination time	90 minutes
Language	German
category	Module
Discipline	Taxation and Auditing
Pedagogical Approach	Lecture with exercises
Key words	Consolidated financial statements German Commercial Code Business Management
Responsible:	Stobbe, Thomas; Häfele, Markus
Objectives	
Relationship with other courses	
Workload	

GMT5081 - Planung und Kontrolle

ID	GMT5081
Level	Expert Level
Credits	5 Credits
Hours per week	4
Frequency	Once a Year
Kind of Examination	PLK
Examination time	120 minutes
Language	German
category	Course
Discipline	Business Administration
Pedagogical Approach	Interactive approach
Key words	planning Cost Accounting Corporate planning Controlling
Responsible:	Britzelmaier, Bernd

LAW5121 - Wirtschaftsrecht in der Anwendung

ID	LAW5121
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Level	Expert Level
Credits	6 Credits
Hours per week	4
Frequency	Once a Year
Kind of Examination	PLK
Examination time	120 minutes
Language	German
category	Course
Discipline	Business Law
Pedagogical Approach	Interactive approach
Key words	Contract Labor Law civil law Legal transactions
Responsible:	Harriehausen, Simone (Hauptverantwortliche); Willburger, Andreas

LAW5122 - Commercial law and foundations of company law

ID	LAW5122
Level	Expert Level
Credits	4 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK
Examination time	Modulprüfung 210 minutes
Language	German
category	Course
Discipline	Business Law
Pedagogical Approach	Interactive approach
Key words	business law business partnership / non-incorporated firm
Responsible:	Tavakoli, Anusch

TAX6031 - Law on the preparation of tax balance sheet

ID	TAX6031
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Level	Expert Level
Credits	3 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK
Examination time	120 minutes
Language	German
category	Course
Discipline	Taxation and Auditing
Pedagogical Approach	Interactive approach
Responsible:	Weber, Klaus; Stobbe, Thomas

Semester 3

AUD5022 - Corporate Evaluation	
ID	AUD5022
Level	Expert Level
Credits	4 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK
Examination time	90 minutes
Language	German
category	Course
Discipline	Taxation and Auditing
Pedagogical Approach	Case Study Bases
Key words	Due diligence transfer of company
Responsible:	Heni, Georg
Objectives	The students acquire the fundamental skills for the valuation of a company as valuation unit. They get to know the methods of valuation and acquire the necessary skills to choose and handle the method adequate to the situation. They acquire the legal responsibilities as well as the knowledge of the auditors' principles.

Content	<ul style="list-style-type: none"> • Object adequacy principle, price limit principle and owner orientation principle • Advisory function and decision value/ price limit • Intermediation function and arbitrary value • Argumentation function and argumentation value • Borderline to the function doctrine of IDW • Income approach, DCF-approach, WACC-approach, APV-approach, FTE-approach, company valuation with multiples • Net asset value approach, liquidation value approach • Non-operating assets • Direct method: share of the company as independent evaluation object • Indirect method: deduction of the value of the shares from the value of the whole company • Package surcharge and minority discount • Relevance of stock exchange prices • Professional principles (IDW S 1, comment HFA 2/1995) • Application of the standards of IDW to company valuation by auditors • General legal conditions for corporate evaluation in the following cases: <ul style="list-style-type: none"> ○ Conversion, especially mergers ○ Foundation/increase of share capital, especially valuation of contributions in kind to the company ○ Conclusion of a contract, especially adequate compensation ○ Disputes between shareholders ○ Corporate valuation for the balance sheet ○ Corporate valuation in connection with WpÜG
Usability in other courses	Collective lecture for Master-students of "Auditing and Taxation" and "Controlling, Finance and Accounting"
Workload	Contact time: 30 hours Self-study: 90 hours

AUD6011 - Prüfung des Jahresabschlusses u. Lageberichts von Kapitalgesellschaften u. Konzernen	
ID	AUD6011
Level	Expert Level
Credits	6 Credits
Hours per week	4

Frequency	Once a Year
Kind of Examination	PLH/PLR+PLK
Examination time	90 minutes
Language	German
category	Course
Discipline	Taxation and Auditing
Pedagogical Approach	Interactive approach
Key words	planning Risk auditor's opinion Audit Standards of auditing
Responsible:	Heni, Georg; Häfele, Markus

LAW6122 - Umwandlungs- und Europarecht

ID	LAW6122
Level	Expert Level
Credits	3 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK
Examination time	Modulprüfung 180 minutes
Language	German
category	Course
Discipline	Business Law
Pedagogical Approach	Interactive approach
Key words	Change of corporate form transfer of company European Law
Responsible:	Schweizer, Kerstin

LAW6123 - Kapitalmarktrecht

ID	LAW6123
Level	Expert Level
Credits	3 Credits
Hours per week	2

Frequency	Once a Year
Kind of Examination	PLK
Examination time	Modulprüfung 180 minutes
Language	German
category	Course
Discipline	Business Law
Pedagogical Approach	Interactive approach
Key words	Capital market Stocks transfer of company Insider
Responsible:	Schweizer, Kerstin

LAW6124 - Insolvenzrecht

ID	LAW6124
Level	Expert Level
Credits	3 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK
Examination time	Modulprüfung 180 minutes
Language	German
category	Course
Discipline	Business Law
Pedagogical Approach	Interactive approach
Key words	Bankruptcy Creditor
Responsible:	Schweizer, Kerstin

LAW6131 - Company and Group Law

TAX6014 - Taxation of partnerships and trade tax

ID	TAX6014
Level	Expert Level
Credits	3 Credits
Hours per week	2

Frequency	Once a Year
Kind of Examination	PLK
Examination time	120 minutes
Language	German
category	Course
Discipline	Taxation and Auditing
Pedagogical Approach	Interactive approach
Key words	
Responsible:	Weber, Klaus; Stobbe, Thomas

Semester 4

AUD6022 - Berufsrecht und -ethik

ID	AUD6022
Level	Expert Level
Credits	3 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLM/PLR
Language	German
category	Course
Discipline	Taxation and Auditing
Pedagogical Approach	Lab
Key words	Business ethics Professional principles
Responsible:	Noll, Bernd

AUD6111 - Audit of IT-based accounting and control systems, special audits and others

TAX6013 - Körperschaftsteuer und Umwandlung aus steuerlicher Sicht

ID	TAX6013
Level	Expert Level
Credits	3 Credits

Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK
Examination time	120 minutes
Language	German
category	Course
Discipline	Taxation and Auditing
Pedagogical Approach	Interactive approach
Key words	Corporate Income Tax Deposit Corporation Change of corporate form Capital gains distribution
Responsible:	Stobbe, Thomas; Weber, Klaus; Schaden, Michael

THE6991 - Master-Thesis

Semester 5

TAX5013 - Abgabenordnung

ID	TAX5013
Level	Expert Level
Credits	3 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK
Examination time	180 minutes
Language	German
category	Course
Discipline	Taxation and Auditing
Pedagogical Approach	Lab
Key words	Liability to pay taxes Administrative act Tax bill Finance Court Criminal procedure
Responsible:	Mink, Markus

TAX5031 - Value added tax and real estate transfer tax

TAX6021 - International Taxation

TAX6022 - Valuation law and estate tax

THE6992 - Latest developments in auditing and taxation law

Electives MAT (WPF_MAT)

SIC5014 - Elective: Case Studies Project Management

ID	SIC5014
Level	Expert Level
Credits	2 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLR
Language	English
category	Course
Discipline	Crossfunctional Subjects
Pedagogical Approach	Exercise Course
Key words	Project Management Project Organisation Project planning
Responsible:	Mauch, Rudolf

SIC5013 - Elective: English for accountants

ID	SIC5013
Level	Expert Level
Credits	2 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLK/PLM
Language	English
category	Course

Discipline	Languages
Pedagogical Approach	Interactive approach
Responsible:	Locke, Beverley

SIC5012 - Elective: Präsentationstechniken	
ID	SIC5012
Level	Expert Level
Credits	2 Credits
Hours per week	2
Frequency	Once a Year
Kind of Examination	PLR
Language	German
category	Course
Discipline	Crossfunctional Subjects
Pedagogical Approach	Exercise Course
Key words	presentations rhetoric
Responsible:	Mauch, Rudolf