

Excerpts

of

Module Descriptions

for the Dual Bachelor's degree program in

Taxation

Bachelor of Arts (B.A.)
Fb 3: Business and Law

The content of this document has been compiled with meticulous care and to the best of our knowledge. However, we do not assume any liability for the currentness, completeness or accuracy of any of the pages.

For further information, please refer to the German version.

Table of contents

Module Descriptions	3
Module 1: Fundamentals of Business and Economics	3
Module 2: Introduction to Law	3
Module 3: Financial Accounting I	3
Module 4: Business Mathematics	4
Module 5: Taxation I: Income Tax, Corporate Income Tax	4
Module 6: Practical Studies I	4
Module 7: Management Accounting and Investment Appraisal	5
Module 8: Private Law I	5
Module 9: Financial Accounting II	6
Module 10: Macroeconomics	6
Module 11: Taxation II: Company Taxation and Legal Forms	6
Module 12: Practical Studies II	7
Module 13: Professional Business Communication	7
Module 14: Private Law II	8
Module 15: IT Applications in Tax Consulting I	8
Module 16: Personnel and Organization	8
Module 17: Taxation III: Tax Code, Sales Tax	9
Module 18: Practical Studies III	9
Module 19: Business Statistics	10
Module 20: Finance	10
Module 21: International Outline Conditions	10
Module 22: Business Information Systems	11
Module 23: Taxation IV: Taxation of Aperiodic Transactions	11
Module 24: Practical Studies IV	11
Module 25: English for Taxation	12
Module 26: Marketing, Materials Management and Production	12
Module 27: Financial Accounting III	12
Module 28: Interdisciplinary General Studies	13
Module 29: Taxation V: International Tax Law	13
Module 30: Practical Studies V	14
Module 31: Bachelor Thesis with Colloquium	14
Module 32: IT Applications in Tax Consultancy II	14
Module 33: Taxation VI: Current Developments in Tax Law, Tax Planning	15
Module 34: Practical Studies VI	15

Module Descriptions

Module 1: Fundamentals of Business and Economics

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students acquire fundamental skills in business and economics. Students recognize the fundamental differences and similarities between for-profit organizations, non-profit organizations and public sector organization.</p> <p>Interdisciplinary skills: Students have the ability to understand economic and business administration matters and to discuss these with others. They can apply the most important methods of academic work.</p> <p>Competence percentage of law: 5%</p> <p>Competence percentage of business and economics: 95%</p>
Module language	German
Module availability	Winter semester

Module 2: Introduction to Law

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students acquire fundamental knowledge of the scheme and structure of law. They have the ability to handle facts in the style of an expert report.</p> <p>Interdisciplinary skills (25%): Students master the legal work method.</p> <p>Competence percentage of law: 100%</p>
Module language	German
Module availability	Winter semester

Module 3: Financial Accounting I

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students master skills in bookkeeping, preparation and evaluation of balance sheets as well as the assessment of annual accounts.</p> <p>They have the ability to identify accounting problems and to draw up solution proposals in groups. They can present the results of the analysis of annual accounts.</p> <p>Interdisciplinary skills (10%): Students have the ability to convincingly present their decisions and to include critical objections in their assessment.</p> <p>Competence percentage of law: 20%</p> <p>Competence percentage of business and economics: 80%</p>
Module language	German
Module availability	Winter semester

Module 4: Business Mathematics

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students master the methods of mathematics needed solve central tasks in the field of business: evaluation, analysis and optimization. They can use their skills based on case studies from the full range of business administration and can independently carry out more in-depth and broader mathematical methods.</p> <p>Interdisciplinary skills: Students have the ability to think in line with formal structures.</p>
Module language	German
Module availability	Winter semester

Module 5: Taxation I: Income Tax, Corporate Income Tax

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	<p>Portfolio consisting of:</p> <ol style="list-style-type: none"> 1. Presentation (min. 15 min., max. 30 min.) with a written report (submission period 2 weeks) with a weighting of 20% 2. Written examination (90 min.) with a weighting of 80% <p>The examination is passed if at least 50% of the possible number of points has been reached.</p>
Learning outcomes and skills	<p>The students master the basics of income tax and corporate income tax law. They can apply the most important regulations regarding personal and material tax liability, including the differentiation between different types of income, declaration of excess income, determination of the basis for assessment, consideration of losses and determination of income tax.</p> <p>Students are able to solve case studies on individual aspects of income tax and corporate income tax. In addition, they are able to develop solutions to assessment tasks within the scope of income tax and corporate income tax by examining and carrying out all necessary steps for the preparation of an income tax or corporation tax return in the correct order. Students are able to independently answer open questions on income tax and corporate income tax in a group work setting or in the form of pre-formulated questions to the instructor.</p> <p>The students are able to independently work out income tax and corporate income tax issues based on specified specialist literature and to present the acquired specialist knowledge clearly.</p>
Module language	German
Module availability	Winter semester

Module 6: Practical Studies I

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	Field report (submission period 6 weeks) with an oral presentation (min. 15, max. 30 min.)
Learning outcomes and skills	<p>Students can implement the theory acquired in the Taxation I: Income Tax, Corporate Income Tax module in practical work and document the results. They have the ability to prepare simple income tax and corporate tax returns (initially under supervision and later independently). They identify open issues and, together with the client, pass these on for clarification to the area supervisor.</p> <p>They have the ability to draw up solutions to case-based matters related to aspects of taxation and to present them to the supervisor. They are able to select and process relevant information.</p> <p>Following the first phase of practical studies, students have an overview of the general</p>

	<p>organization, responsibilities, structures and decision-making competences in the work area.</p> <p>They are familiar with the basic rules of workflows and have the ability to observe and apply them, they master basic work methods and can describe and apply them, and they are familiar with and can apply written and oral communication methods while observing the rules of business. They can utilize subject-related information and communications technology.</p> <p>Students know that tax advisors, as members of a freelance occupation and as bodies in the tax system, bear a high degree of responsibility in relation to their clients and hold a special position of trust. They know and observe the rules concerning confidentiality obligations and rights to withhold information and are aware of the consequences when violated.</p>
Module language	German
Module availability	Winter semester

Module 7: Management Accounting and Investment Appraisal

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students master the basic terms of cost accounting, as well as costs and cost center accounting.</p> <p>They can perform and critically review calculations and operating income according to various methods</p> <p>They are familiar with the main decision-oriented methods from cost/output analysis, and can solve simple optimization problems in business operations.</p> <p>Students can understand and implement the basic principles of management accounting based on case studies.</p> <p>Students also acquire basic skills in investment.</p> <p>They have the ability to structure and evaluate the fundamentals of investment decisions.</p> <p>Interdisciplinary skills (10%): Students have the ability to weigh up factors, convincingly present their decisions and include critical objections in their assessment.</p> <p>Competence percentage of business and economics: 100%</p>
Module language	German
Module availability	Summer semester

Module 8: Private Law I

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students acquire solid, broad and advanced skills in special problem areas of business law.</p> <p>Interdisciplinary skills (25%): Students have the ability to suitably handle more complex legal matters. They can analyze and legally argue cases.</p> <p>Competence percentage of law: 100%</p>
Module language	German
Module availability	Summer semester

Module 9: Financial Accounting II

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Portfolio consisting of: 1. Short presentation (min. 15, max. 30 min.) with a weighting of 20% 2. Written examination (90 min.) with a weighting of 80% The examination is passed if at least 50% of the possible number of points has been reached.
Learning outcomes and skills	Students master the fundamentals of accounting and assessment according to commercial and tax law. They have a comprehensive overview of the relevant issues and problems. Students are able to provide solutions to case examples and to present these in a clear-cut manner. They are able to make business decisions and take into account the impact on trade balance and the tax balance sheet. They also master the most important work methods for expertise in accounting law. Students have the ability to independently understand balance sheets using the specified literature and to apply the specialist knowledge acquired to selected case studies. Students are able to clarify open issues within the scope of group work or using pre-formulated questions to lecturers.
Module language	German
Module availability	Summer semester

Module 10: Macroeconomics

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	Students have the ability to: <ul style="list-style-type: none"> • Apply the standard models of microeconomics and macroeconomics to a specific problem, • Assess the importance of models for business and socio-political decisions, • Evaluate the economic framework conditions and measures. Interdisciplinary skills (25%): Students acquire interdisciplinary skills in their academic mindset, they can apply mathematical models, and they have the ability to analyze interrelationships and to use specialist literature and media to form their own opinions. Competence percentage of business and economics: 100%
Module language	German
Module availability	Summer semester

Module 11: Taxation II: Company Taxation and Legal Forms

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Portfolio consisting of: 1. Short presentation (min. 15, max. 30 min.) with a weighting of 20% 2. Written examination (90 min.) with a weighting of 80% The examination is passed if at least 50% of the possible number of points has been reached.
Learning outcomes and skills	Students have the ability to calculate tax profits of companies with different legal forms and to solve case studies on different aspects of corporate income tax and trade tax. They are also able to develop solutions to complex assessment tasks related to corporate income tax (e.g. also taking fiscal design into account, such as relationships between corporate bodies). Students examine all the steps that must be taken in the right order to draw up a corporate tax return within the scope of unrestricted tax liability

	<p>and perform these steps in order to calculate corporate income tax.</p> <p>They also have the ability to develop solutions to case studies in trade tax by examining all of the steps required in the assessment procedure for drawing up a trade tax return in the right order and to perform these to calculate trade tax.</p> <p>Students are able to calculate the total tax burden with income tax, corporate tax and trade tax for different legal forms.</p> <p>Students can analyze beneficial tax decisions in conjunction with company taxation, especially the legal form. In doing so, they make economic decisions taking issues of taxation into account.</p> <p>Students are able to independently clarify open issues regarding corporate income tax and trade tax as well as taxation of legal forms within the scope of group work or using pre-formulated questions to lecturers.</p> <p>Using specified literature, students have the ability to independently understand matters related to corporate income tax, trade tax and legal form and they can present the knowledge acquired clearly.</p>
Module language	German
Module availability	Summer semester

Module 12: Practical Studies II

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	Field report (submission period 6 weeks) with an oral presentation (min. 15, max. 30 min.)
Learning outcomes and skills	<p>Students can implement the theory acquired in Taxation I: Income Tax, Corporate Income Tax and Taxation II: Corporate Taxation and Legal Forms modules in practical work and document the results. They have the ability to determine income and prepare income tax returns for retained earnings, more complex corporate tax returns and trade tax returns (initially under supervision and later independently). They identify open issues and, after consulting the supervisor in the work area, clarify these with the client. They are aware of the limited degree to which they can work independently due to the laws governing the tax advisor profession.</p> <p>They recognize interdependencies between income taxes and with financial accounting and the required links to the specialist IT systems. They can make simple tax planning decisions for company taxation.</p> <p>Students recognize that tax advisors, as bodies in the tax system, hold a duty not just to their client but also to the law when it comes to matters of optimized tax planning.</p> <p>They are able to support the tax advisor during the preparation of client meetings. They have the ability to select and prepare the information that is relevant to the client.</p>
Module language	German
Module availability	Summer semester

Module 13: Professional Business Communication

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (90 min.)
Learning outcomes and skills	Students are able to adequately communicate in the English language – orally and in writing – in typical industry-related situations. They are able to write emails/letters and reports of all kinds. They are capable of summarizing factual information orally and in writing, e.g. when participating in meetings and negotiations or minuting them.
Module language	English
Module availability	Winter semester

Module 14: Private Law II

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Oral examination (min. 15, max.30 min.)
Learning outcomes and skills	<p>Students acquire solid, broader and specialized skills in selected problem areas of business law. They acquire a profound knowledge of procedural, family and inheritance law.</p> <p>Interdisciplinary skills (25%): Students have the ability to suitably handle more complex legal matters. They can analyze and legally argue cases.</p> <p>Competence percentage of law: 100%</p>
Module language	German
Module availability	Winter semester

Module 15: IT Applications in Tax Consulting I

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students have profound knowledge of the structure and organization of chambers and associations as well as the structure of typical tax consultancy offices. They are familiar with the path to the tax advisor exam and are able to track trends and developments in the sector.</p> <p>Students are familiar with the most important functions of DATEV software and can use them in order to manage a limited liability company from its creation to accounting and on to its annual accounts. They have the ability to draw up income tax returns using DATEV software and to use program connections as well as conduct research in the LEXinform/Info-Datenbank.</p> <p>Students have the ability to independently obtain information on a topic. They improve their skills in analyzing and evaluating information.</p>
Module language	German
Module availability	Winter semester

Module 16: Personnel and Organization

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students have the ability to categorize HRM and organization in the context of business management. They are familiar with the characteristics and current challenges in the public sector with in regard to organization and HR management. They are familiar with the fundamentals, goals and main areas of contemporary HR management and they have the ability to transfer basic information on the special characteristics of the public sector. Students can classify organization as a management task and they acquire skills in organizational structure and an overview of the tasks associated with process organization. They can also provide specific details of the functions and approaches in HR management and organization and they are familiar with measures to steer employee performance. They can assess these in terms of their possible use and adjust them if necessary.</p> <p>Students have acquired a basic knowledge of the rights of employees.</p> <p>Through discussions, presentations and group work, students are able to critically reflect and compare their own ideas and approaches. Upon completion of this module, students have acquired skills and methodologies and have developed their social and self-competence.</p> <p>Competence percentage of law: 35%</p> <p>Competence percentage of administrative science: 35%</p>

	Competence percentage of business and economics: 20% Competence percentage of social science: 10%
Module language	German
Module availability	Summer semester

Module 17: Taxation III: Tax Code, Sales Tax

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Portfolio consisting of: 1. Short presentation (min. 15, max. 30 min.) with a weighting of 20% 2. Written examination (90 min.) with a weighting of 80% The examination is passed if at least 50% of the possible number of points has been reached.
Learning outcomes and skills	Students master the fundamentals of procedural and sales tax law. They are familiar with the main terms of general tax law as well as the relevant rules for tax determination, assessment, correction and collection methods. Liability as well as criminal tax and tax offense law are terms that students are familiar with and can apply. Furthermore, students are introduced to provisions regarding taxability, tax liability or exemption, rate and right to deduct input tax in sales tax law to such a degree that they can apply this knowledge to specific cases. Students also gain a deep understanding of the shaping of harmonized sales tax law as well as EU-compliant sales taxation. Students have the ability to develop, process and clearly present case studies and applications related to problems in procedural law and sales tax. They can also assess the prospects of success for objections to administrative acts and the possibilities to correct unlawful tax assessment notices and can draw up reports for this purpose. With regard to sales tax, students analyze tax-related consequences by examining the preconditions for taxable sales. Students master all aspects that must be carried out for a further examination in order to finally draw up an advance sales tax return. Using the relevant specialist literature, students can approach case law and administrative orders in such a manner that they can clarify open issues related to procedural and sales tax law in a group work setting.
Module language	German
Module availability	Winter semester

Module 18: Practical Studies III

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	Field report (submission period 6 weeks) with an oral presentation (min. 15, max. 30 min.)
Learning outcomes and skills	Students can implement the theory acquired in Taxation III: Tax Code, Sales Tax module in practical work and document the results. They are especially able to calculate deadlines, to take the precautions needed to ensure they adhere to and to check assessment notices. Furthermore, students identify options for change as well as ways to avoid legal disadvantages. Students are familiar with and can fulfill obligations related to documentation, recording and storage. This is initially carried out under supervision and then independently. Students draw up change applications and appeals. Students recognize that the tax authority is one of the parties involved in taxation procedures and that this poses particularly strict requirements on the form of communication. The students particularly internalize the high duty of care that is the trademark of the freelance profession as a tax advisor. Students are familiar with the rules of sales tax and can apply these. In this context, they handle the preparation and drawing up of advance sales tax returns as well as annual sales tax returns. Students are familiar with the mandatory IT systems to be used here.
Module language	German

Module availability	Winter semester
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Module 19: Business Statistics

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students have the ability to prepare and analyze data and to critically assess statistical analyses by others. They are accustomed to handling probability distributions in economic applications (e.g. quality control, risk management) and they have the ability to draw conclusions from data on underlying hypotheses (e.g. testing for normal distribution) and to estimate statistical errors.</p> <p>Interdisciplinary skills (10%): Students are trained in analytical thinking and can assess and discuss statistics.</p> <p>Competence percentage of business and economics: 100%</p>
Module language	German
Module availability	Summer semester

Module 20: Finance

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students are familiar with various forms of financing, financing instruments and financial markets, and they understand how they can be used for selected practical problems. They are familiar with financing contracts and how they work and they understand the relationship to corporate financing policies. They have the ability to apply methods and tools to specific problems related to corporate financing.</p>
Module language	German
Module availability	Summer semester

Module 21: International Outline Conditions

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (210 min.)
Learning outcomes and skills	<p>Students have acquired an understanding of the international dimension of economic activities and have the required competence.</p> <p>Competence percentage of law: 40%</p> <p>Competence percentage of administrative science: 30%</p> <p>Competence percentage of business and economics: 30%</p>
Module language	German
Module availability	Summer semester

Module 22: Business Information Systems

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination with PC task (90 min.)
Learning outcomes and skills	<p>Students are familiar with the fundamental relationship between hardware, software and networks.</p> <p>Interdisciplinary skills (20%): Students have the ability to apply their knowledge in problem situations.</p> <p>Competence percentage of administrative science: 20%</p> <p>Competence percentage of business and economics: 80%</p>
Module language	German
Module availability	Summer semester

Module 23: Taxation IV: Taxation of Aperiodic Transactions

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Term paper (submission period 4 weeks)
Learning outcomes and skills	<p>Students master the fundamentals of aperiodic taxation, i.e. the taxation of inheritance and gifts as well as transformations.</p> <p>Students have the ability to distinguish the various types of transformation from both a civil law and tax law perspective and to describe and quantify the tax-related consequences of the transformation of a stock corporation into a private company, the transfer of assets between stock corporations as well as an asset split or the joining or departure of individual partners. Students are able to analyze case studies and prepare them so that beneficial decisions can be made and tax structures identified. The reports can be highlighted in presentations.</p> <p>Students are familiar with the main provisions of inheritance and gift tax law. They can distinguish between the different forms of personal tax liability. Furthermore, students have the ability to evaluate taxable acquisitions on the basis of the applicable provisions and to observe personal and material tax exemptions. Students are familiar with the rules that apply to structuring tax rates and can develop solutions to case studies and present these clearly.</p> <p>Students master the most important methods in consultancy on structural issues.</p> <p>Students have the ability to independently work through issues related to transformation, inheritance or gifts tax using the relevant specialist literature and can apply the knowledge acquired to selected case studies. They are able to clarify open issues in this context within the scope of group work or using pre-formulated questions to lecturers.</p>
Module language	German
Module availability	Summer semester

Module 24: Practical Studies IV

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	Field report (submission period 6 weeks)
Learning outcomes and skills	<p>Students can now put the theory acquired in the Taxation V: Taxation of Aperiodic Transactions module to practical use.</p> <p>Students distinguish between one-off taxation and current taxation and are aware of the enormous entrepreneurial and/or personal challenges that this typically poses. Students accompany reorganization processes from a taxation perspective by describing tax implications, for instance, of a transformation decision or a decision to discontinue a business activity, in most cases in the form of an expert report. Students can apply their knowledge here, especially to income taxes in a special context. These findings are used</p>

	<p>to prepare beneficial decisions and are compiled in such a manner that talks can be successfully conducted with clients. Students recognize that tax implications are never the sole criterion for a business decision but that they must be considered in the overall context.</p> <p>Especially when it comes to inheritance tax, students are aware of the special relationship of trust between the tax consultant and the client. The taxpayer in this case confides their personal circumstances to the tax consultant. Students fulfill these requirements and observe the rules of confidentiality.</p>
Module language	German
Module availability	Summer semester

Module 25: English for Taxation

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	<p>Portfolio consisting of:</p> <ol style="list-style-type: none"> 1. Written paper (submission period 3 weeks), with a weighting of 70% 2. Presentation (min. 15, max. 20 min.), with a weighting of 20% 3. Oral examination (min. 5, max. 10 min.), with a weighting of 10% <p>The assignment is passed if at least 50% of all possible points are achieved.</p>
Learning outcomes and skills	Students are able to adequately communicate in English – orally and in writing – on taxation-related topics. They are capable of taking part in discussions with experts on taxation issues, they can explain taxation-related issues to peers as well as laypeople and can compile business-related documents in adequate terminology.
Module language	English
Module availability	Winter semester

Module 26: Marketing, Materials Management and Production

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Written examination (120 min.)
Learning outcomes and skills	<p>Students have the ability to apply the main basic principles of marketing and marketing management. They are particularly familiar with principles of materials management, production and logistics within the industrial and services sectors and can apply this knowledge to specific cases.</p> <p>They have the ability to classify concepts and terms on the basis of central areas of business management and can apply them to specific issues. They can analyze problems in business administration and argue the strengths of possible solutions.</p>
Module language	German
Module availability	Winter semester

Module 27: Financial Accounting III

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Oral examination (min. 15, max. 30 min.)
Learning outcomes and skills	<p>Students master the fundamentals of accounting according to IFRS and consolidated accounting according to the German Commercial Code [HGB] and IFRS. They have a comprehensive overview of the relevant issues and problems.</p> <p>Students are able to develop solutions to case studies using the principles of accounting according to IFRS and to present these clearly. They apply the principles of consolidated accounting according to the German Commercial Code and IFRS. They do this while making business decisions and taking into account the impacts of these decisions on the</p>

	<p>consolidated financial statements. They also master the most important work methods for expertise in accounting law.</p> <p>Students have the ability to independently understand balance sheets using specified literature and to apply the specialist knowledge acquired to selected case studies. Students are able to clarify open issues within the scope of group work or using pre-formulated questions to lecturers.</p>
Module language	German
Module availability	Winter semester

Module 28: Interdisciplinary General Studies

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Project work (submission period: variable, depending on the module type) with a presentation.
Learning outcomes and skills	<p>Students expand their subject-specific mindset (theories and methods) through insights into specialist knowledge, methodological skills and the rationale of other disciplines.</p> <p>Students have the ability to:</p> <ul style="list-style-type: none"> • Adopt an interdisciplinary mindset and identify different aspects of a cross-sectional subject, to weigh these against each other and view the situation holistically, • Present in understandable terms the contexts of their future profession within the field of different disciplines and social interests and to adeptly present and defend these contexts, • Reflect on the impacts and consequences of their professional and social activities and to draw consequences from this for their own actions, • Develop understanding for mindsets from other disciplines based on specific interdisciplinary tasks and to act in a cooperative manner when dealing with different cultures and value systems. <p>Students learn to apply new methods and skills to specific problems (depending on the module type).</p>
Module language	Variable, depending on the specific module
Module availability	Winter and summer semester

Module 29: Taxation V: International Tax Law

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Oral examination (min. 15, max. 30 min.)
Learning outcomes and skills	<p>Students master the fundamentals of international tax law for income and corporate tax. They can distinguish between unlimited tax liability and other forms of tax liability, especially limited tax liability. Within the scope of limited tax liability, they can solve issues related to personal and material tax liability and determine taxation. They recognize the causes of double taxation in cross-border matters and have the ability to apply measures to avoid double taxation pursuant to national tax law and the law of double taxation treaties. They recognize the impacts of different measures on a company's income tax burden.</p> <p>Students understand the income tax consequences of international business activities. They are able to develop solutions to case studies on cross-border business and to present these clearly. Students can determine the overall tax burden with income tax for various tax structures of cross-border business activities (e.g. direct business, branch office, stock corporation). Students can analyze beneficial tax decisions in conjunction with the taxation of cross-border business activities. In doing so, they make economic decisions taking issues of taxation into account.</p> <p>Students have the ability to independently understand tax issues related to international tax law using specified literature and to apply the specialist knowledge acquired to selected case studies. Students are able to clarify open issues related to international tax</p>

	law within the scope of group work or using pre-formulated questions to lecturers.
Module language	German
Module availability	Winter semester

Module 30: Practical Studies V

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	Field report (submission period 6 weeks)
Learning outcomes and skills	<p>Students can implement the theory acquired in the Taxation V: International Tax Law module in practical work and document the results. They have the ability to independently draw up income tax returns and corporate tax returns with an international component. They use specialist IT systems. They recognize the impacts of bilateral regulations (double taxation treaties) on the German tax claim and can apply these regulations in their practical work. They identify open issues and, after consulting the supervisor in the work area, clarify these with the client. They are aware of the limited degree to which they can work independently due to the laws governing the tax advisor profession.</p> <p>They recognize the interdependencies that exist between the German and the relevant foreign tax systems. With regard to international tax law, they can make simple tax planning decisions for company taxation.</p> <p>Students recognize that tax advisors, as bodies in the tax system, hold a duty not just to their client but also to national law and EU regulations when it comes to matters of optimized tax planning.</p> <p>They are able to support and accompany the tax advisor during the preparation of client meetings. They are able to select the relevant information and then process and evaluate it with the client in mind.</p>
Module language	German
Module availability	Winter semester

Module 31: Bachelor Thesis with Colloquium

ECTS Credits (CP) / Workload (h)	15 (12 for the Bachelor thesis, 3 for the colloquium) / 300
Module examination	Bachelor thesis (submission period 8 weeks) with a final colloquium (min. 30, max. 45 min.)
Learning outcomes and skills	<p>Students have the ability to independently prepare an academic work on an issue from their study area or study program within a specified period of time using academic methods and findings.</p> <p>In the colloquium, students can defend and critically review the results in an open discussion.</p>
Module language	German
Module availability	Winter and summer semester

Module 32: IT Applications in Tax Consultancy II

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Project work (submission period 6 weeks) with an oral presentation (min. 15, max. 30 min.)
Learning outcomes and skills	<p>In this module, students:</p> <ul style="list-style-type: none"> • Acquire an overview of the startup market in Germany and know how they can support and advise founders in their capacity as tax advisors, • Gain practical experience in startup consultancy for selected cases by taking part in a

	<p>model startup project,</p> <ul style="list-style-type: none"> • Critically review a model startup project and know the factors that determine the success of a startup, • Learn how DATEV can support startup consultancy and how DATEV working papers are used in startup planning. <p>Students have the ability to analyze issues and problems within a group and to draw up a joint paper. They can independently process their results and present them to the group.</p>
Module language	German
Module availability	Summer semester

Module 33: Taxation VI: Current Developments in Tax Law, Tax Planning

ECTS Credits (CP) / Workload (h)	5 / 150
Module examination	Term paper (submission period 4 weeks) with a presentation (min. 15, max. 30 min.)
Learning outcomes and skills	<p>Students have an overview of the (different) taxation schemes and the main rules for income, corporate, trade, sales and inheritance tax as well as international tax law and transformation tax law. Students have the ability to work on complex tax issues independently.</p> <p>They can independently examine and evaluate current developments in legislation, case law and administrative acts in the different areas of tax law. Students can consider tax planning, especially with regard to decisions related to legal form, financing and decisions about location. They can present and defend the results of their evaluation clearly.</p> <p>Students are able to clarify open issues within the scope of group work or using pre-formulated questions to lecturers.</p>
Module language	German
Module availability	Summer semester

Module 34: Practical Studies VI

ECTS Credits (CP) / Workload (h)	10 / 300
Module examination	Field report (submission period 6 weeks)
Learning outcomes and skills	<p>Students have the ability to analyze the importance of current developments in legislation, case law and administrative acts and to recognize the impacts on practical work. They can formulate recommendations for action considering the need to adapt.</p> <p>Students can assess different situations for a company from a tax perspective and provide recommendations to benefit the company. They have the ability to recognize the borders between permissible tax structuring and an unlawful breach.</p> <p>They prepare client talks on complex issues and support the tax consultant in these meetings.</p>
Module language	German
Module availability	Summer semester