



MODULE HANDBOOK SPO 2019

COURSE OF STUDY FOCUS

**BW/
TAXATION AND AUDITING**
B.Sc.

Status: March 2021

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List of Abbreviations

CR	Credits according to the ECTS system
PLH	Examination based on term paper
PLK	Examination based on written exam
PLL	Examination based on laboratory work
PLM	Examination based on oral exam
PLP	Examination based on project work
PLR	Examination based on presentation
PLS	Examination based on research project
PLT	Examination based on written thesis
PVL	Prerequisite examination
PVL-BVP	Prerequisite examination for bachelor interim overall exam
PVL-BP	Prerequisite examination for final bachelor graduation
PVL-MP	Prerequisite examination for final master graduation
PVL-PLT	Prerequisite examination for registration for bachelor thesis
SWS	Contact hours per week
UPL	Non-graded examination (pass/fail only)
WPF	Elective

Alignment Matrix - Study focus "Taxation and Auditing"

Modules	Enlarge-ment of knowledge	Consolida-tion of knowledge	Instrumental competence	Systemic competence	Communica-tive competen-cies
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	
AUD3030	X	X	X		
TAX3020	X	X	X		
TAX4030		X	X	X	X

Second stage of studies - study program modules**AUD2020: ACCOUNTING**

Accounting	
Module ID	AUD2020
Semester	3
Credits	5
SWS	4
Frequency	Every semester
Associated Courses	AUD2021 – Intermediate Financial Accounting
Prerequisites	None
Assessment Methods and duration	PLM /PLK -90 minutes
Requirements for granting of credits	Passing the examination performance
Significance for the Final Grade	The module counts weighted by its credits to the final bachelor grade.
Planned group size	max. 40 students
Language	German
Module Duration	1 semester
Module Coordinator	Häfele, Markus
Lecturer(s)	Stobbe, Thomas / Erhardt, Martin / Häfele, Markus
Subject area / course of study	Taxation and Auditing
Pedagogical Approach	Lecture with exercises
Applicability in other programs	None
Objectives	The students master the specifications for the representation of net assets, financial position and results of operations in the annual financial statements in accordance with German commercial law. In this context they have acquired comprehensive knowledge of the regulations on recognition, accounting and measurement of assets and liabilities, income and expenses. They are also familiar with the impact of the annual financial statements on the tax account. The module thus primarily serves to deepen knowledge as well as the acquisition of instrumental competence.
Content	Intermediate Financial Accounting: <ul style="list-style-type: none"> - Theoretical foundations - Accounting principles - Balance - Profit and loss account - Notes and management report

Relation to other Modules	The module builds on the ABWL courses "Accounting" and the first half of the module "Accounting and Finance" and is the basis for the further accounting and auditing models of the study program.
Workload	In addition to the 4 x 15 = 60 SWS attendance time, students are expected to spend an additional 90 h for preparation and follow-up work, independent literature study, working on exercises and exam preparation.
Literature	Intermediate Financial Accounting: <ul style="list-style-type: none"> • Schildbach, Thomas / Stobbe, Thomas / Freichel, Christoph / Hamacher, Katrin: Der handelsrechtliche Jahresabschluss, 11. Auflage, Sternenfels, 2019; • Baetge, Jörg / Kirsch, Hans J. / Thiele, Stefan: Bilanzen, 15. Aufl., Düsseldorf 2019. • Coenenberg, Adolf G./ Haller, Axel / Schultze, Wolfgang; Jahresabschluss und Jahresabschlussanalyse, 26. Aufl., Stuttgart 2021 (ab vsl. 15.4.21 verfügbar);
Keywords	Accounting, Balancing
Other	Successful completion of the module is an examination prerequisite performance for the TAX4030 and THE4999 modules of the seventh Semester of Study.
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TAX2100: TAXATION I

Taxation I	
Module ID	TAX2100
Semester	3
Credits	5
SWS	4
Frequency	Every semester
Associated Courses	TAX2011 - Income Taxation
Prerequisites	None
Assessment Methods and duration	PLK - 90 minutes
Requirements for granting of credits	Passing the examination performance
Significance for the Final Grade	The module is weighted with its credits in the bachelor final grade.
Planned group size	max. 40 students
Language	German
Module Duration	1 semester
Module Coordinator	Sabine Assmann
Lecturer(s)	Professors of the study program "Taxation and Auditing"
Subject area / course of study	Taxation and Auditing
Pedagogical Approach	Lecture with exercises
Applicability in other programs	None
Objectives	<p>Students will be able to recognize the tax consequences of commercial partnerships, corporations and mixed corporate forms. They will be able to determine the income tax assessment bases and total burdens and draw up a comparison of the income tax burdens of different legal forms on the basis of various circumstances.</p> <p>The module thus primarily serves to broaden and deepen knowledge.</p>
Content	<ul style="list-style-type: none"> • Special aspects of income tax • Special aspects of corporate tax • Special aspects of the trade tax
Relation to other Modules	The module builds on the module TAX1010 "Corporate Taxation" and is the basis for all further tax modules.
Workload	In addition to the 4 x 15 = 60 SWS attendance time, students are expected to spend an additional 90 h for preparation and follow-up, independent literature study, working on exercises and exam preparation.

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 - Niehus/Wilke: Besteuerung der Kapitalgesellschaften, Stuttgart - Preißer (Ed.), Ertragsteuerrecht, Die Steuerberaterprüfung 2012, Band 1, Stuttgart - Stobbe, Steuern Kompakt, Sternfels - Individual current judgments of the BFH and essays (will be announced in the course)
Keywords	Income tax, corporate tax, trade tax
Other	Successful completion of this module is a prerequisite for TAX4030 and THE4999 in the seventh semester.
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LAW2020: CORPORATE LAW

Corporate Law	
Module ID	LAW2020
Semester	4
Credits	5
SWS	4
Frequency	Every semester
Associated Courses	LAW2023 – The Law of Companies and Corporations
Prerequisites	None
Assessment Methods and duration	PLK - 90 minutes
Requirements for granting of credits	Passing the examination performance
Significance for the Final Grade	The module is weighted with its credits in the bachelor final grade.
Planned group size	max. 80 students
Language	German
Module Duration	1 semester
Module Coordinator	Schweizer, Kerstin / Tavakoli, Anusch
Lecturer(s)	Professors of the course of studies in Commercial Law
Subject area / course of study	Law
Pedagogical Approach	Seminar teaching
Applicability in other programs	The course is also offered for the bachelor's degree program "Business Administration/Controlling, Finance and Accounting".
Objectives	<p>Expertise Students will be familiar with the most important forms of business and are proficient in the classic legal case resolution in corporate law. They have a basic understanding of organizational regulations, liability regulations and liquidation problems in the corporate law.</p> <p>Critical thinking and analytical skills Students are able to apply analytical skills constructively and critically to problems. The module thus primarily serves to broaden and deepen knowledge.</p>
Content	<ul style="list-style-type: none"> - General basics - The BGB company and the commercial partnership - The limited liability company - The joint stock company - The combination of company types (for example the GmbH & Co. KG) - Other types of companies (EEIG, partnership companies, etc.)

	- Company succession
Relation to other Modules	Builds on the previous law modules
Workload	150 hours, of which 60 hours are contact time and 90 hours are preparation and follow-up (self-study).
Literature	<ul style="list-style-type: none">• Grunewald, Barbara; Gesellschaftsrecht• Klunzinger, Eugen; Grundzüge des Gesellschaftsrechts
Keywords	Law of corporations, law of trading companies, group law, corporate succession
Other	Successful completion of this module is a prerequisite for the THE4999 module in the seventh semester of study.
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TAX2050: DIGITALIZATION IN TAX CONSULTING AND AUDITING

Digitalization in Tax Consulting and Auditing	
Module ID	TAX2050
Semester	4
Credits	5
SWS	4
Frequency	Every semester
Associated Courses	TAX2021 – Digitalization in Tax Consulting and Auditing (2 credits) AQM2132 – Computer-aided analysis in Taxation and Auditing (CMM) (3 credits)
Prerequisites	None
Assessment Methods and duration	Digitalization in Tax Consulting and Auditing: PLR/PLM Computer-aided analysis in Taxation and Auditing (CMM): PLH/PLR/PLM/PLK 30 minutes
Requirements for granting of credits	In each case: Passing of the respective examination performance
Significance for the Final Grade	The module is weighted with its credits in the bachelor final grade.
Planned group size	max. 35
Language	German CMM if necessary also in English
Module Duration	1 semester
Module Coordinator	Spohn, Patrick / Wüst, Kirsten
Lecturer(s)	Professors of the Tax and Auditing program and of the Quantitative Methods department
Subject area / course of study	Digitalization in Tax Consulting and Auditing: Taxation and auditing Computer-aided analysis in Taxation and Auditing (CMM): Quantitative methods
Pedagogical Approach	In each case lecture with project work or with laboratory exercises
Applicability in other programs	Recognizable in the courses of study "Controlling, Finance and Accounting" and "International Business"
Objectives	<p>Students will be able to use the knowledge they have acquired from the areas of tax consulting and auditing in practice-relevant IT programs. They know the software offered on the market for capturing and processing of fiscal facts.</p> <p>The students are able to work out differences in the taxation-software. They can document, compare and analyse the findings.</p>

	<p>In addition, students are familiar with the different types of risk in the entrepreneurial environment and know the basic concepts of risk management. They are able to evaluate different risk categories with the help of computers and are familiar with the equity requirements for risk-bearing positions.</p> <p>The module thus primarily serves to deepen knowledge and to acquire instrumental competence. The course Computer-aided Management Methods also contributes significantly to the acquisition of systemic and communicative competence.</p>
<p>Content</p>	<p><u>Digitalization in Tax Consulting and Auditing:</u></p> <ol style="list-style-type: none"> 1. Processing of complex tax cases 2. Solving the issues with the help of the authoritative tax laws and policies 3. Discussion and analysis of tax calculations and the program-specific evaluations 4. Preparation / elaboration of the individual project work <p><u>Digitalization in Tax Consulting and Auditing:</u></p> <p>Students</p> <ol style="list-style-type: none"> 1. can define different types of risk (market risk, credit risk, liquidity risk, operational risk) 2. understand the concept of 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 used in risk management of a bank or a company 5. understand the difference between an analytical calculation and a calculation by simulation and can carry out 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 lecture includes the introduction and independent application of the most important risk management methods for the quantitative preparation of management decisions. The various concepts are implemented in Excel.</p>
<p>Workload</p>	<p>Digitalization in Tax Consulting and Auditing: Taxes and auditing: 2 x 15 SWS = 30 SWS contact hours plus 30h for preparation / rework</p> <p>Computer-aided analysis in Taxation and Auditing (CMM): 2 x 15 SWS = 30 SWS contact hours plus 60h for preparation / rework</p>
<p>Literature</p>	<p>Computer-aided analysis in Taxation and Auditing (CMM):</p> <ul style="list-style-type: none"> • 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

	<ul style="list-style-type: none"> • Wüst, Kirsten: Risikomanagement: Eine Einführung mit Anwendungen in Excel. Konstanz 2014.
Keywords	-
Additional Remarks	<p>The PLH and PLR examinations in the course "Computer-aided management methods (CMM) in the field of taxation and auditing" are generally carried out in the form of teamwork in groups of 2 to 4 students (individual assignment reserved for PLH). The teamwork is also subjected to a self-evaluation of the students (reference: support of the sustainability of the promotion of social competence, cf. training teamwork of the SIK program).</p> <p>Successful completion of the module is an examination requirement for the module THE4999 of the seventh study semester.</p> <p>One of the two parts of the module is usually organized as a fast track, with completion of the examination(s) well before the normal examination period.</p>
Keywords	Simulation, data analysis
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AUD2030: ACCOUNTING AND TAXATION

Accounting and Taxation	
Module ID	AUD2030
Semester	4+6
Credits	8
SWS	4
Frequency	Every semester
Associated Courses	TAX2031 – German Tax Accounting (4 credits, 4th semester) AUD2031 - Seminar Accounting, Auditing and Taxation (4 credits, 6th semester)
Prerequisites	None
Assessment Methods and duration	German Tax Accounting: PLK - 60 minutes, Seminar Accounting, Auditing and Taxation: PLH/PLR
Requirements for granting of credits	In each case: Passing of the respective examination performance
Significance for the Final Grade	The module counts weighted by its credits to the final bachelor grade.
Planned group size	German Tax Accounting: Max. 80 students Seminar Accounting, Auditing and Taxation: Max.35 students
Language	German
Module Duration	2 semesters (+ intermediate practical semester)
Module Coordinator	Stobbe, Thomas / Häfele, Markus
Lecturer(s)	Professors of the course of studies Taxation and Auditing
Subject area / course of study	Taxation and Auditing
Pedagogical Approach	Lecture
Applicability in other programs	The course "German Tax Accounting" is also offered in the bachelor's program "Business Law"
Objectives	<p>The students know the objective of the fiscal balancing and can assess the impact (and breakthroughs) of the authoritative principle for the commercial and tax balance sheets and take them into account in a targeted manner. They also master the determination of profits for tax purposes by ascertaining the surplus of operating revenues over operating expenses as well as by applying the tax accounting rules which are strongly influenced by jurisdiction. They know the special requirements of partial value depreciation and are in a position to exercise individual options of the so-called tax-free reserves, which are lined as options, with a subsequent special depreciation.</p> <p>In the course of the Seminar Accounting, Auditing and Taxation, students are able to apply the knowledge gained in previous modules of the degree program to practical tax law issues while observing scientific methods (term paper with presentation).</p>

	<p>The module thus primarily serves to deepen knowledge and to acquire instrumental competence. The seminar also contributes significantly to the acquisition of systemic and communicative competence.</p>
Content	<p><u>German Tax Accounting</u> The following topics will be dealt with in the course Balance Sheet Tax Law: Structure and basic concepts, relationship between commercial and tax balance sheet (relevance), the items of the balance sheet (assets / liabilities) and the valuation of the balance sheet items.</p> <p><u>Seminar Accounting, Auditing and Taxation</u> Depending on the subject</p>
Relation to other Modules	-
Workload	2 x 15 SWS = 30 SWS attendance time plus 90 h each for preparation and wrap-up, independent literature study, processing of exercises and exam preparation
Literature	<p>German Tax Accounting:</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 (Ed.), Ertragsteuerrecht, Die Steuerberaterprüfung 2012, Band 1, Stuttgart • Stobbe, Steuern Kompakt, Sternfels • Weber-Grellet, H.: Bilanzsteuerrecht, Münster • Individual current BFH rulings and essays (will be announced in the course)
Additional Remarks	<p>Successful completion of TAX2031 is a prerequisite exam for the THE4999 module of the seventh semester of study.</p> <p>The seminar may also be taken as part of an equivalent performance during a semester of study abroad.</p>
Keywords	Tax accounting law, balance sheet, balancing
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TAX2200: TAXATION II

Taxation II	
Module ID	TAX2200
Semester	4
Credits	6
SWS	4
Frequency	Every semester
Associated Courses	TAX2201 – VAT in the Common Market (3 credits) TAX2202 – Fundamentals of Administrative Procedures (3 credits)
Prerequisites	None
Assessment Methods and duration	PLK - 120 minutes
Requirements for granting of credits	Passing the examination performance
Significance for the Final Grade	The module counts weighted by its credits to the final bachelor grade.
Planned group size	max. 80 students
Language	German
Module Duration	1 semester
Module Coordinator	Spohn, Patrick
Lecturer(s)	Professors of the course of studies Taxation and Auditing
Subject area / course of study	Taxation and Auditing
Pedagogical Approach	Lecture with exercises
Applicability in other programs	None
Objectives	<p>Students will have an understanding of the integration of German value-added taxation into the European System. They possess the ability to understand the sales tax effects of legal relations between subjects from different states of the European Community to be assessed accurately.</p> <p>Within the framework of procedural law, 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 thus primarily serves to broaden knowledge and deepening.</p>
Content	<p><u>VAT in the Common Market:</u> Particularities of taxation of delivery traffic and services in the EU internal market</p>

	<u>Fundamentals of Administrative Procedures:</u> <ul style="list-style-type: none"> • General • Tax liability • Tax debt
Relation to other Modules	-
Workload	In addition to the 6 x 15 = 90 SWS (67.5 h) attendance time, students are expected to spend 230 SWS (172.5 h) on preparation and follow-up, independent literature study, working on exercises and preparing for exams.
Literature	<u>VAT in the Common Market:</u> <ul style="list-style-type: none"> • Beck'sche Steuergesetze, Steuerrichtlinien und Steuererlasse • Lippross, Umsatzsteuer • Stobbe, Steuern Kompakt, Sternfels • Individual current judgements of the BFH and essays (will be announced in the course) <u>Fundamentals of Administrative Procedures:</u> <ul style="list-style-type: none"> • W. Jakob, Abgabenordnung, Verlag C.H. Beck • Friemel/Schimi, Lehrbuch der AO, NWB-Verlag • Ax/Große/Melchior, Abgabenordnung und Finanzgerichtsordnung, Schäffer-Poeschel Verlag Stuttgart • Steuerverfahrensrecht, Markus Mink, HS Pforzheim, script accompanying the lecture
Keywords	Value added tax, sales tax, procedural law, procedural right
Other	Successful completion of the module is an examination prerequisite for the module THE4999 of the seventh study semesters.
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AUD2040: ACCOUNTING AND AUDITING

Accounting and Auditing	
Module ID	AUD2040
Semester	4
Credits	6
SWS	4
Frequency	Every semester
Associated Courses	AUD2012 - Auditing
Prerequisites	None
Assessment Methods and duration	PLR + PLK - 90 minutes
Requirements for granting of credits	Passing the examination performance
Significance for the Final Grade	The module counts weighted by its credits to the final bachelor grade.
Planned group size	max. 50 students
Language	German
Module Duration	1 semester
Module Coordinator	Häfele, Markus
Lecturer(s)	Häfele, Markus
Subject area / course of study	Taxation and Auditing
Pedagogical Approach	Lecture with case studies
Applicability in other programs	Offered as a WPF in the course of studies "Controlling, Finance and Accounting" in the 6th semester of study
Objectives	<p>The students have an overview of the requirements of the special features of the auditing profession and know the legal peculiarities and difficulties of the profession. Furthermore, they know the systematic approach, the importance of materiality and the limits of risk-oriented auditing of annual financial statements. On the basis of individual test fields (e.g. inventories, provisions) succeeds in the practical implementation and consolidation of previously acquired knowledge. On the basis of concrete case studies, the students are able to classify and assess certain annual financial statement items within the framework of the risk-oriented final audit.</p> <p>The module thus primarily serves to deepen knowledge and to acquire instrumental as well as systemic competence.</p>
Content	<ol style="list-style-type: none"> 1. Terms and basics 2. Duty to audit annual financial statements 3. Audit bodies approved to audit the annual financial statements 4. Liability of the audit bodies 5. Professional organization, supervision and jurisdiction

	6. Appointment of the auditor 7. Planning and preparation of the annual audit 8. Conducting the audit of annual financial statements of corporations 9. Reporting on the annual audit of corporations
Relation to other Modules	-
Workload	4 x 15 = 60 SWS attendance time plus 180 h for preparation and post-processing, independent literature study, processing of case studies and exercises and exam preparation.
Literature	<ul style="list-style-type: none"> • Beck'scher Bilanzkommentar: Der Jahresabschluss nach Handels- und Steuerrecht; Konzernabschluss, Prüfung und Offenlegung, 12. Aufl., München 2020 • Coenenberg, A.G.: Jahresabschluss und Jahresabschlussanalyse, 25. Aufl., Landsberg/Lech 2018. • Graumann, M.: Wirtschaftliches Prüfungswesen, 6. Aufl. Herne 2020. • Häfele, M./Weigold, C.: Die risikoorientierte Abschlussprüfung nach den ISA, Herne 2016. • Häfele, M.: Kommentierung §§ 316 ff. HGB (Gesetzliche Abschlussprüfung), in: Kirsch (Hrsg.) – Rechnungslegung (Bonner Kommentar), Loseblatt, 2. Auflage, Bonn. • Häfele, M./Schmeisky, J.: Fraud Red Flags - Warnsignale zur Erkennung wirtschaftskrimineller Handlungen in: ZRFC Risk, Fraud & Compliance, 5 / 2010, S. 233 - 238, Erich Schmidt Verlag, 2010. • IDW (Hrsg.): WP-Handbuch, Hauptband, 17. Aufl., Düsseldorf 2021. • IDW (Hrsg.): Grundsätze ordnungsmäßiger Abschlussprüfung, Düsseldorf 2020. • 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). • Marten, K.-U./Quick, R./Ruhnke, K.: Wirtschaftsprüfung, 6. Aufl., Stuttgart 2020. • Messier, W.F.: Auditing: a systematic approach, 11. Aufl., Boston/New York/San Francisco 2019.
Keywords	Audit, auditing, auditor, annual financial statement
Additional Remarks	Successful completion of this module is a prerequisite for the THE4999 module in the seventh semester of study.
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AUD3030: CONSOLIDATED FINANCIAL REPORTING

Consolidated Financial Reporting	
Module ID	AUD3030
Semester	6
Credits	7
SWS	4
Frequency	Every semester
Associated Courses	AUD3021 – Consolidated Financial Statements (4 credits) AUD3031/ACC2041 - International Financial Reporting Standards (IFRS) (3 Credits)
Prerequisites	Successfully completed first stage of studies
Assessment Methods and duration	Consolidated Financial Statements: PLK - 90 minutes International Financial Reporting Standards: PLK – 60 minutes
Requirements for granting of credits	Passing the examination performance
Significance for the Final Grade	The module counts weighted by its credits to the final bachelor grade.
Planned group size	max. 35 students
Language	German International Financial Reporting Standards (IFRS) also in English
Module Duration	1 semester
Module Coordinator	Häfele, Markus
Lecturer(s)	Häfele, Markus
Subject area / course of study	Taxation and Auditing
Pedagogical Approach	Lecture with exercises
Applicability in other programs	None
Objectives	<p>Students are familiar with the special features of accounting for nationally and internationally affiliated companies and have mastered the basics of international accounting. They are able to recognize when consolidated financial statements have to be prepared in accordance with national regulations and can prepare these (group accounting techniques) in accordance with the German Stock Corporation Act (AktG) and the German Commercial Code (HGB).</p> <p>The module thus primarily serves to broaden and deepen knowledge as well as to acquire instrumental competence.</p>
Content	<p>Consolidated Financial Statements, including:</p> <ul style="list-style-type: none"> • Terms group and accounting in the group • Theoretical principles of the consolidated financial statements • Corporate investments

	<ul style="list-style-type: none"> • Duty to prepare consolidated financial statements and the group management report • Consolidation principles • Scope of consolidation (full consolidation, proportionate consolidation, equity method) • Consolidated financial statements in the case of full consolidation (capital consolidation, debt consolidation, intercompany consolidation). <p>International Financial Reporting Standards:</p> <ul style="list-style-type: none"> • Presentation and principles of the annual financial statements • Notes • Inventories • Revenue recognition • Property, plant and equipment • Leases • Income taxes • Financial instruments • Provisions • Contingent Liabilities • Intangible assets • Business combinations • Equity
Relation to other Modules	-
Workload	4 x 15 SWS = 60 SWS plus 150 h for preparation and post-processing, independent literature study, processing of case studies and exercises and exam preparation
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, Karl-Heinz (Ed.): 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
Keywords	Group accounting, international accounting, consolidation, International Financial Reporting Standards, IFRS
Other	The module can also be completed as part of an equivalent performance during a semester of study abroad.
Last edited	March 2021

TAX3020: ELECTIVES in TAXATION AND AUDITING

Electives in Taxation and Auditing	
Module ID	TAX3020
Semester	6
Credits	6
SWS	4
Frequency	Every semester
Associated Courses	TAX3021 - International Taxation (3 credits) LAW4011 - European and International Corporate Law (3 credits) FIN3201 - Investment controlling (3 credits) TAX3022 – Taxation of Changes in the firm’s legal status (3 credits) (alternative offers possible)
Prerequisites	Successfully completed first stage of studies
Assessment Methods and duration	PLR / PLH / PLK - usually 60 minutes International Taxation: PLR / PLH / PLK -60 minutes Investment controlling: PLK- 45 minutes Taxation of Changes in the firm’s legal status: PLR / PLH / PLK -60 minutes European and International Corporate Law: PLR / PLH / PLK - 60 minutes
Requirements for granting of credits	In each case: Passing of the respective examination performances. It must be successfully completed WPF offerings with a total of 6 credits.
Significance for the final grade	The module counts weighted by its credits to the final bachelor grade.
Planned group size	max. 50 students
Language	German Investment Controlling: English
Module Duration	1 semester
Module Coordinator	Häfele, Markus
Lecturer(s)	Professors of different courses of study / subject areas
Subject area / course of study	Taxation and Auditing
Pedagogical Approach	Lecture with exercises
Applicability in other programs	Individual elective courses can be taken in the "Controlling, Finance and Accounting" and "Business Law" degree programs
Objectives	International Taxation: Students will be able to classify cross-border situations for income and corporate tax purposes. The students will be able to provide information on whether and to what extent a taxpayer can offset foreign taxes, to what extent non-resident taxpayers are subject to

	<p>limited tax liability in Germany and whether border commuter regulations exist. They will also learn the basics of the regulations of the Foreign Tax Act and the European legal requirements in tax law. The students will recognize the importance of the OECD Model Convention and will be able to apply DTAs in specific cases.</p> <p>Investment controlling:</p> <p>The students have deepened their knowledge in the field of investment accounting and are thus able to independently assess investments. They are familiar with procedures for taking opportunities and risks into account.</p> <p>Taxation of Changes in the firm's legal status:</p> <p>The students know the conversion possibilities of the different company forms, in particular the prerequisites and the resulting legal consequences for tax purposes.</p> <p>European and international corporate law: <u>Expertise</u> The students are familiar with the corporate law issues that can arise from the cross-border organization of companies. Furthermore, they know the manifestations of European corporate forms.</p> <p><u>Critical thinking and analytical skills</u> Students will be able to apply analytical skills constructively and critically to problems.</p> <p>The module thus primarily serves to broaden and deepen knowledge as well as to acquire instrumental and systemic competence.</p>
Content	<p><u>International Taxation:</u></p> <ul style="list-style-type: none"> - Concept and Basic Principles of International Tax Law - European law - Foreign tax (income tax; corporate income tax) <p><u>Investment controlling:</u></p> <ul style="list-style-type: none"> - Deepening and assessment of investment calculations - Procedures for the consideration of opportunities and risks. <p><u>Taxation of Changes in the firm's legal status:</u></p> <ul style="list-style-type: none"> - Conversion options of the various company forms and the resulting legal tax consequences. <p><u>European and International Corporate Law:</u></p> <ul style="list-style-type: none"> - Corporate law issues of cross-border organization of companies. - Manifestations of European corporate forms.
Relation to other Modules	-
Literature	<p>Depending on the chosen elective subject: Jacobs: Internationale Unternehmensbesteuerung, Brähler/Krenzin: Umwandlungssteuerrecht,</p>

Workload	2 x 15 SWS = 30 SWS, plus 60 hours each for preparation and post-processing, independent study of literature, processing of case studies and exercises, and exam preparation.
Other	<p>The module or an individual course of the module can also be completed as part of a semester abroad. Modules and events related to the main focus of the study program are eligible for recognition.</p> <p>Individual courses, especially courses taught in English by visiting professors, can be organized as fast-track courses (with examination(s) well before the normal examination period).</p>
Keywords	taxation of changes in the firm's legal status, European corporate law, international corporate law, international tax law, investment controlling
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TAX4030: TAXATION OF SUCCESSIONS IN PROPERTY

Taxation of Successions in Property	
Module ID	TAX4010
Semester	7
Credits	7
SWS	4
Frequency	Every semester
Associated Courses	TAX4031 - Taxation of Successions in Property
Prerequisites	Completed first stage of studies Successful completion of AUD 2020 and TAX 2100 modules.
Assessment Methods and duration	PLR+PLM
Requirements for granting of credits	Passing the examination performance
Significance for the final grade	The module counts weighted by its credits to the final bachelor grade.
Planned group size	max. 35 students
Language	German
Module Duration	1 semester
Module Coordinator	Aßmann, Sabine
Lecturer(s)	Neubert, René / Aßmann, Sabine / Stobbe, Thomas
Subject area / course of study	Taxation and Auditing
Applicability in other programs	Creditable for "Tax Planning Design" in the degree program Business Law
Pedagogical Approach	Lecture with exercises
Objectives	<p>The students are familiar with the basics of civil law (inheritance law) and can recognise and analyse the income and inheritance effects of the succession on the taxation of assets and liabilities. They master tax design alternatives in the context of company and (private) asset succession.</p> <p>The module thus primarily serves to deepen knowledge and to acquire instrumental, systemic and communicative competence.</p>
Content	<p>Fundamentals of family and inheritance law:</p> <ul style="list-style-type: none"> • Matrimonial property regime • Inheritance law and assessment of compulsory portions • Handover agreements <p>Civil law basics of usufruct and right of abode</p>

	<p>Income tax aspects of business succession</p> <ul style="list-style-type: none"> • Disposal • Pensions and rates • free transfer • Severance and equalization payments • Usufruct/residential rights <p>Inheritance and gift tax</p> <ul style="list-style-type: none"> • Basics (tax brackets, tax rates, 10-year period, valuation law) • Property law and inheritance law donations • Real estate valuation • Benefits for the transfer of business assets • Usufruct/residential rights <p>Elaboration of tax arrangements in the context of asset succession</p> <ul style="list-style-type: none"> • Cross-connection with civil law and company law • Linking civil and tax law • In-depth application of income tax aspects
Relation to other Modules	-
Literature	<ul style="list-style-type: none"> • Hörger/Pohl: Unternehmens- und Vermögensnachfolge • Schmeisser, Wilhelm/Krimphove, Dieter/Nathusius, Klaus (Eds.): Handbuch Unternehmensnachfolge, Stuttgart • Baumann/Schuze zur Wiesche: Handbuch der Vermögensnachfolge, Berlin
Workload	4 x 15 SWS = 60 SWS attendance hours plus 150 h preparation and follow-up including literature study as well as for the processing and presentation of a case study or a presentation.
Additional Remarks	-
Keywords	Succession, Inheritance Law, Gift, Gift Tax, Inheritance Tax
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