

Business Taxation

Introduction Session
Fall Semester 2018



Prof. Dr. Ulrich Schreiber | Prof. Dr. Christoph Spengel

03.09.2018



Area Accounting & Taxation

Full Professors



Prof. Dr.
Bischof
LS ABWL&
Untern.-
Rechnung



Prof. Dr.
Daske
LS ABWL&
Kapitalmarkt-
forschung



Prof. Dr.
Schreiber
LS ABWL&
Betriebswirt.
Steuerlehre



Prof. Dr.
Simons
LS ABWL&
Rechnungs-
wesen



Prof. Dr.
Spengel
LS ABWL&
Betriebswirt.
Steuerlehre II



Prof. Dr.
Voget
LS ABWL,
Taxation &
Finance



Prof. Dr.
Wüstemann
LS ABWL&
Wirtschafts-
prüfung



Prof. Dr.
Reichelstein
(Visiting
Professor)

Assistant Professors



Dr.
Franke



Dr.
Li



Prof. Dr.
Nicolay



Dr.
Campbell

Honorary Professors



Prof. Dr.
Brunsbach
(PwC)



Prof. Dr.
Oser
(EY)



Prof. Dr.
Rogall
(FGS)



Prof. Dr.
Schaden
(EY)



Prof. Dr.
Wollmert
(EY)



Prof. Dr.
Truxius
(ACCOBIS)

Adjunct Faculty



Dipl.-Kfm.
Becker
(KPMG)



Dr.
Hütten
(SAP)



Dr.
Schmundt
(Bain &
Company)



Dr.
Störk
(PwC)



Dr.
Wagner
(KPMG)

Chair of Business Administration and Taxation – Prof. Schreiber



Professor

Prof. Dr. Ulrich Schreiber

Office: O 361

Office Hours: by appointment



Secretary

Sandra Dumann

Office: O 360

Phone: 181-1718

Office Hours: M-Th 9:00 – 15:00

F 9:00 – 12:00

Responsible Assistants



Lisa Maria Fell, M. Sc
(TAX 510, 521 and 660)



Dr. Fabian Pönnighaus
(TAX 520, 610 and 660)

Chair of Business Administration and Taxation II – Prof. Spengel



Professor

Prof. Dr. Christoph Spengel
Office: O 246
Office Hours: by appointment



Secretary

Christine Bürner
Office: O 245
Phone: 181-1705
Office Hours: M-Th 9:00 – 16:00

Responsible Assistants



Barbara Stage,
M. Sc
(TAX 530)



Kathrin Stutzen-
berger, M. Sc
(TAX 670)



Heiko Vay,
M. Sc
(TAX 530)



Ann-Catherin
Werner, M. Sc
(TAX 630)

Curriculum I

- During studies in the Mannheim Master in Management Program, students can take up to **92 ECTS** credit points (68 credit points for courses and 24 credit points for the master thesis) in Business Administration.
- Taxes can be studied in a **German track** and an **English track**. Modules of both tracks can be combined.
- The course offering covers a total of **78 ECTS** credit points:
 - **26 ECTS** credit points **German** courses
 - **22 ECTS** credit points **English** courses
 - **6 ECTS** credit points seminar paper (**English** or **German**)
 - **24 ECTS** credit points master thesis (**English** or **German**)
- In addition, students can take between **12 to 24 ECTS** credit points of elective courses at the Faculty of Law (Wahlfach Steuerrecht). It can be chosen from 11 courses.

Curriculum II

- Lectures are offered by professors as well as by highly recognized and experienced tax professionals.
- 500 level courses focus on the fundamentals of business taxation.
- 600 level courses built on 500 level courses and focus on international business taxation as well as on business tax planning.
- There is no obligatory course structure. As a rule, specific courses (e.g. 500 level courses) are not required for taking other courses (e.g. 600 level courses).
- An exception to this rule is the master thesis. The prerequisite for writing a master thesis is the successful completion of a seminar (TAX 730).

Tax Modules – Overview

500 Level Courses (Basic Courses)	
TAX 510	„Grundlagen der Besteuerung“
TAX 520	„Besteuerung der Unternehmen“
TAX 521	„Fallstudien zur Besteuerung der Unternehmen“
TAX 530	„Taxation of Businesses and Individuals“
600 Level Courses (Advanced Courses)	
TAX 611	„Fallstudien zur internationalen Unternehmensbesteuerung“
TAX 630	„International Business Taxation“
TAX 660	„Steuerwirkung und Steuerplanung“
TAX 661	„Case Studies in International Tax Planning“
TAX 670	„International Tax Planning“
700 Level Course (Seminar Paper)	
TAX 730	„Seminar in Betriebswirtschaftlicher Steuerlehre“
Master Thesis	

Fall 2018 – Potential Course Structure

	Fall 2018	Spring 2019	Fall 2019	Spring 2020
Prof. Spengel	TAX 530	TAX 630	TAX 670 TAX 730	Master Thesis TAX 740
Honorary Prof.	TAX 521*	TAX 661	TAX 611*	
Prof. Schreiber	TAX 510* TAX 520* TAX 660*	New Professor (TBA)		
Elective	„Steuerrecht“ (Faculty of Law)			

* Courses offered in German.

Elective „Steuerrecht“

Title	Semester	Professor	ECTS-Points
Steuerverfahrensrecht	Fall	Prof. Jenzen	4 ECTS
Umsatzsteuerrecht	Fall	Prof. Muhler/ Prof. Fetzer	4 ECTS
Handels- und Steuerbilanzen	Fall	Prof. Engert	4 ECTS
Unternehmenssteuerrecht in der Vertiefung	Fall	Prof. Schumacher	4 ECTS
Steuerstrafrecht	Fall	Prof. Muhler	4 ECTS
European Tax Law*	Fall	Prof. Fetzer	4 ECTS
Erbschaftsteuer- und Bewertungsrecht	Spring	Prof. Piltz	4 ECTS
Umwandlungssteuerrecht	Spring	Prof. Schumacher	4 ECTS
Internationales Steuerrecht	Spring	Prof. Schmitt	4 ECTS
Unternehmenssteuerrecht	Spring	Dr. Winkelmann	4 ECTS
Einkommensteuerrecht	Spring	Dr. Schneider	6 ECTS

* Course only offered in English.

in total 12-24 ECTS

Contact person: Prof. Fetzer

Link: <https://www.jura.uni-mannheim.de/fetzer/lehre/veranstaltungen-im-hws-2018/>

Doctoral Studies at the University of Mannheim (CDSB)

- In 2006, the Center of Doctoral Studies in Business (CDSB) was founded at the University of Mannheim.
- The doctoral program “Accounting & Taxation” is an English-language doctoral program branching into an accounting track and a taxation track. The taxation track constitutes an integral part of the MaTax Science Campus, a framework for interdisciplinary tax research between the Business School, the Faculty of Law and Economics, and the European Center for Economic Research (ZEW).
- The doctoral program at the CDSB is especially designed to prepare students for an academic career.

1. Year

Empirical, analytical and normative research methods. Public economics, international tax law, business taxation.

2.-4. Year

Work on thesis. Participation in research projects.

- The „Business Research“ option (second year of the MMM) offers the opportunity to attend courses provided by the CDSB.
- For further information see: <http://gess.uni-mannheim.de/CDSB/Admission> and [http://gess.uni-mannheim.de/ionas/gess/CDSB/Program/Doctoral_programs/Accounting & Taxation/](http://gess.uni-mannheim.de/ionas/gess/CDSB/Program/Doctoral_programs/Accounting_&_Taxation/)

Area Accounting & Taxation: Specifics

- Mannheimer Forum Accounting & Taxation e.V. (MaFAT)
 - MaFAT was founded in 2011 as a non-profit association (e.V.).
 - MaFAT aims at further increasing the attractiveness of accounting and taxation as academic disciplines. MaFAT serves as a communication platform for students, professors, tax advisers, public accountants, companies and alumni.
 - MaFAT Student Club is an accredited student initiative (http://mafat.uni-mannheim.de/de/student_club/).
- Ernst & Young Library for Accounting, Business Taxation and Tax Law (Ernst & Young Stiftungsforum)
 - The eight chairs of the Area Accounting & Taxation and the chair of Tax Law run a joint library which is supported by the Ernst & Young Foundation.
 - The Library is part of the university's library but it is operated autonomously by the nine chairs which are responsible for the library.
- The chairs frequently offer jobs for students (wissenschaftliche Hilfskraft) and regularly provide information on internships.

Please visit the websites of the chairs:

Chair Prof. Schreiber



<https://www.bwl.uni-mannheim.de/schreiber/>

Chair Prof. Spengel



<https://www.bwl.uni-mannheim.de/spengel/>



<https://www.facebook.com/Chair.of.International.Taxation?fref=ts>

An email-newsletter is available.

Events in Fall 2018

Master Area Market
today 4 p.m.

MaFAT Annual Meeting
on 25 September 2018

Mannheimer Forum Accounting & Taxation e.V.

Jahresveranstaltung am
25. September 2018 (SO 108, 17:30 Uhr)



10 Jahre Finanzkrise – neue Regeln für Finanzstabilität

Podiumsdiskussion mit

Dr. Gerhard Schick, MdB (B90/Grüne), Mitglied des Finanzausschusses

Gero Wiechens, Partner bei KPMG AG

Prof. Jannis Bischof, Universität Mannheim