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| <b>Module: TAX 730 Seminar in Business Taxation</b>                                                                                                                                                                                                                                                        |                                                                     |                   |
| <b>Contents:</b><br>The seminar focuses in depth on selected cross-module topics in taxation                                                                                                                                                                                                               |                                                                     |                   |
| <b>Learning outcomes:</b><br>Students write an essay, which is presented to students and discussed in the seminar.<br>The essay shows that students are capable of pursuing independently academic work in the field of business taxation.<br>The essay prepares for a master thesis in business taxation. |                                                                     |                   |
| <b>Prerequisites:</b><br><b>Formal:</b> Two modules from the area Accounting & Taxation (5XX and/or 6XX)<br><b>Recommended:</b> Knowledge of the (international) taxation of companies                                                                                                                     |                                                                     |                   |
| <b>Obligatory registration:</b> yes                                                                                                                                                                                                                                                                        | <b>Further information on registration:</b><br>Website of the chair |                   |
| <b>Courses</b>                                                                                                                                                                                                                                                                                             | <b>Hours per week</b>                                               | <b>Self-study</b> |
| Seminar                                                                                                                                                                                                                                                                                                    | 2                                                                   | 10                |
| ECTS in total                                                                                                                                                                                                                                                                                              |                                                                     | 6                 |
| <b>Form of assessment</b>                                                                                                                                                                                                                                                                                  | 70 % Essay (15 pages), 30 % presentation                            |                   |
| <b>Preliminary course work</b>                                                                                                                                                                                                                                                                             | -                                                                   |                   |
| <b>Lecturer/Person in charge</b>                                                                                                                                                                                                                                                                           | Prof. Dr. Christoph Spengel & Prof. Dr. Philipp Dörrenberg          |                   |
| <b>Duration of module</b>                                                                                                                                                                                                                                                                                  | 1 semester                                                          |                   |
| <b>Frequency</b>                                                                                                                                                                                                                                                                                           | Fall semester and Spring semester                                   |                   |
| <b>Language</b>                                                                                                                                                                                                                                                                                            | German or English                                                   |                   |
| <b>Program-specific educational goals</b>                                                                                                                                                                                                                                                                  | LG 1, LG 2, LG 4                                                    |                   |
| <b>Grade</b>                                                                                                                                                                                                                                                                                               | graded                                                              |                   |
| <b>Range of Application</b>                                                                                                                                                                                                                                                                                | M.Sc. MMM, M.Sc. MMBR, M.Sc. Bus. Edu.                              |                   |