

Module: TAX 303 Taxation I: Business Taxation

Contents:

- Income tax, corporate tax and commercial tax
- Determination of taxable income
- Corporate taxation and tax planning

Learning outcomes:

Students are able to make value judgements regarding the most important taxes affecting businesses. Specifically, they are able to make comparisons and determine the optimal choice of legal form for a business. Students can formulate projections and justify their statements. During exercises and tutorial classes, this knowledge is applied to specific practical situations while considering and scrutinizing various aspects and points of view. Moreover, students need to assess the effects of different decision alternatives on the various stakeholders of a business (e.g. shareholders, managers, government, etc.) in order to develop appropriate strategies and action plans. The results of these considerations are presented in written as well as in verbal form. Both forms of presentation require a clear understanding and analysis of the respective problem sets. Results need to be presented convincingly in a structured and comprehensible manner with the help of appropriate software. Teamwork and leadership are further objectives of the course, as students form groups during tutorials. Accordingly, all outcomes (e.g. solutions to tax-related problem sets or developed tax planning strategies) are handed in in written form and presented in groups.

Prerequisites:

Formal: semester 3 or higher

Recommended: -

Obligatory registration: no	Further information on registration: -	
Courses	Hours per week	Self-study
Lecture	2	2
Exercise class	2	2
Tutorial	2	2
ECTS in total	6	
Form of assessment	Elaboration of a case study/a topic in groups and written exam (90 min.)	
Preliminary course work	-	
Lecturer/Person in charge	Prof. Dr. Christoph Spengel	
Duration of module	1 semester	
Offering	Fall semester	
Language	German	
Program-specific education goals	LG 1, LG 2, LG 3, LG 4, LG 5	
Grade	graded	
Range of application	B.Sc. Business Administration	