

Course H1.2 XXX112 Introduction to Taxation

This course is compulsory in module H1

Person responsible for the course	Prof. Dr.Gerd Harter
Semester	3
Frequency	Winter and summer semester
Type of Course	Lecture with integrated exercise
Language of instruction	English
Credit points (ECTS)	2.5
Contact hours per week	2.0
Workload - contact hours	22.5
Workload - self-study	40
Detailed remarks on the workload	Preparation and follow-up, solving cases, exercises, Exam preparation
Type of examination	PK (Module-specific time-constraint assignment)
Exam duration	120 minutes
Type of course unit	Compulsory
Requirements for participation	Bookkeeping, accounting
Teaching/learning methods	Lecture with integrated exercises and case studies
Professional competence: In-depth knowledge and comprehension	Students should be able to analyse the effects of taxation on the main business functions (financing, Students acquire basic knowledge of German income tax, the various taxation procedures and the underlying legal sources.
Professional competence : conative skills, analysis and synthesis of knowledge	Students of business administration should learn that they will not survive in business administration practice if they do not have a basic understanding of the ever-increasing influence of taxation on almost all important business decisions. This includes knowledge of the influence of taxation on the organisational elements of the business, such as location and legal form. The course focuses on German income tax. After the course, students will be able to calculate taxable income and differentiate between profit and surplus income.
Personal competence: Social competence	Students solve case studies in groups and discuss their solutions. The ability to coordinate groups is promoted. Furthermore, the ability to engage in structured discussion and the ability to interact.
Personal competence: Independence / autonomy	The students assess and discuss the proposed solutions. Work processes are designed independently and concepts are critically evaluated.
Competence level according to GQF	6

Contents	Basic concepts of taxation and income tax law in Germany, e.g: • Taxation procedure • Legal sources • Fundamentals of income tax • Types of income • Surplus income types • Total amount of income • Taxable income
Recommended optional programme components	none
Additional specifics	none
Literature/learning sources	• Oats, L.: Principles of International Taxation, Bloomsbury Professional, current edition
Scheduled	Regular
Combined assessment	Not applicable