## International Taxation and Law, B.A.

| SEMESTER 1 | Introduction to<br>Business<br>Administration | Business<br>Mathematics       | Civil Law and Corporate Law  General Introduction to Tax Law  Value Added Tax, Indirect Taxes and Custom Duties |   | Bookkeeping and DATEV   |                              |  |  |  |  |
|------------|---|-------------------------------|---|---|-------------------------|------------------------------|--|--|--|--|
| SEMESTER 2 | Basics of<br>International<br>Taxation        | Business<br>Taxation          | Pacarch Skille  |   | Financial<br>Accounting | Management<br>Accounting     |  |  |  |  |
| SEMESTER 3 | Transfer Pricing                              | Introduction to<br>Statistics | Introduction to<br>IFRS and to<br>Balance Sheet<br>Analysis   | Finance and Double Tax II                 |                         | Interdisciplinary<br>Project |  |  |  |  |
| SEMESTER 4 | European Law<br>and Taxation                  | Determination of<br>Tax Bases | Anti Tax<br>Avoidance<br>Legislation  | Project in<br>International<br>Taxation I | Electiv                 | Elective Modules 1           |  |  |  |  |
| SEMESTER 5 | Contract Law                                  | Public Finance                | ublic Finance International Tax Project in International Taxation II  |   | Electiv                 | Elective Modules 2           |  |  |  |  |
| SEMESTER 6 | Internship or Semester Abroad                 |                               |   |   |                         |                              |  |  |  |  |
| SEMESTER 7 | Guidance<br>Module                            | Digital Skills in<br>Taxation | Comprehensive<br>Case Study   | Bachel                                    | or Thesis               | Colloquium                   |  |  |  |  |
|            | Business<br>Administration                    | Taxation                      | Econo   | mics                                      | Law                     | Methods                      |  |  |  |  |

|  | Module<br>Modules  | СН    | V  | s  | Ü        | Pra | Pro      | Ex       | CP   | WS1  | SS2 | WS3 | SS4 | WS5 | S\$6 | WS7      |
|--|--|-------|----|--|----------|-----|----------|----------|------|------|-----|-----|-----|-----|------|----------|
|  | Einführung in die Betriebswirtschaftslehre   | 4     | 4  |  | _        |     |          | P        | 5    | 5    |     |     |     |     |      | -        |
| 100000000000000000000000000000000000000  | Introduction to Business Administration Wirtschaftsmathematik                                  | - 0.5 |    |  |          |     |          | - 8      | 3350 | A100 |     | _   | _   |     |      | -        |
| TL 1 6203  | Business Mathematics   | 4     | 2  |  | 2        |     |          | Р        | 5    | 5    |     |     |     |     |      |          |
| TL 1 6346  | Zivilrecht und Gesellschaftsrecht<br>Civil Law and Corporate Law                               | 4     | 2  |  | 2        |     |          | P        | 5    | 5    |     |     |     |     |      |          |
| TL 1 6303  | All  |       | 3  |  | 1        |     |          | Р        | 5    | 5    |     |     |     |     |      |          |
| TL 1 6347  | Umsatzsteuer, Indirekte Steuern und Zollabgaben  | 4     | 2  |  | 2        |     |          | Р        | - 5  | 5    |     |     |     |     |      |          |
| TL 1 6348  | VAT, Indirect Taxes and Custom Duties Buchführung und DATEV                                    | 4     | 3  | <del>                                     </del> | 1        | sts |          | Р        | 5    | 5    |     | 6   |     |     |      | $\vdash$ |
|  | Bookkeeping and DATEV Grundlagen internationaler Besteuerung                                   | _     |    |  |          | 2   |          |          | _    | 0    |     |     | -   |     | -    | $\vdash$ |
| TL 2 6306  | Basics of International Taxation Unternehmensbesteuerung                                       | 4     | 3  |  | 1        |     |          | Р        | 5    |      | 5   |     |     |     |      | <u> </u> |
| TL 2 0300  | Business Taxation  | 4     | 3  |  | 1        |     |          | P        | 5    |      | 5   |     |     |     |      |          |
| TL 2 6102  | Einführung in die Volkswirtschaftslehre<br>Introduction to Economics                           | 6     | 4  |  | 2        | e0) |          | Р        | 5    |      | 5   |     |     |     |      |          |
| TL 2 6349  | Forschungskompetenzen<br>Research Skills   | 4     |    | 4  |          |     |          | т        | 5    |      | 5   |     |     |     |      |          |
| TL 2 6310  | Externes Rechnungswesen  | 4     | 2  |  | 2        | 97  |          | Р        | 5    |      | 5   |     |     |     |      |          |
| TL 2 6305  | Financial Accounting Internes Rechnungswesen   | 4     | 2  | _  | 2        |     |          | Р        | 5    |      | 5   |     |     |     |      | -        |
|  | Management Accounting Verrechnungspreise   |       | _  |  |          |     |          |          | _    |      | 9   | -   |     |     |      | -        |
| 11.3 6314  | Transfer Pricing Einführung in die Statistik   | 4     | 2  |  | 2        |     |          | Р        | 5    |      |     | 5   |     |     |      | <u> </u> |
| IL 3 6 104   | Introduction to Statistics   | 4     | 2  |  | 2        | 2)  |          | Р        | 5    |      | , l | 5   |     |     |      |          |
| TL 3 6350  | Einführung in IFRS und die Bilanzanalyse<br>Introduction to IFRS and to Balance Sheet Analysis | 4     | 4  |  |          | **  |          | Р        | 5    |      |     | 5   |     |     |      |          |
| TL 3 6351  | Finanzierung und Controlling<br>Finance and Controlling  | 4     | 4  |  |          |     |          | Р        | 5    |      |     | 5   |     |     |      |          |
| TL 3 6311  | Doppelbesteuerungsabkommen   | 4     | 3  |  | 1        |     |          | Р        | 5    |      |     | 5   |     | 3   |      |          |
| TL 3 6118  | Double Tax Treaties<br>Interdisziplinäres Projekt  | 2     |    | _  | _        |     | 2        | Р        | 5    |      |     | 5   |     |     |      |          |
|  | Interdisciplinary Project Europäisches Recht und Besteuerung                                   | _     |    |  |          | 6   | - 2      |          |      |      |     |     | -   |     |      | _        |
| TL 4 0302  | European Law and Taxation  | 4     | 3  |  | 1        |     |          | Р        | 5    |      |     |     | 5   |     |      | <u> </u> |
| TL 4 63 16   | Ermittlung steuerlicher Bemessungsgrundlagen<br>Determination of Tax Bases                     | 4     | 4  |  |          | 2   |          | Р        | 5    |      |     |     | 5   |     |      |          |
| TL 4 6353  | Abwehrgesetze gegen Steuergestaltungen<br>Anti Tax Avoidance Legislation                       | 4     | 3  | l .  | 1        |     |          | P        | 5    |      |     |     | 5   |     |      |          |
|  | Projekt in internationaler Besteuerung<br>Project in International Taxation                    | 2     |    |  |          |     | 2        | Р        | 5    |      |     |     | 5   |     |      |          |
| TL 5 6319  | Vertragsrecht  | 4     | 4  |  |          | 3   |          | Р        | 5    |      |     |     |     | 5   |      |          |
| TL 5 6315  | Contract Law Öffentliche Finanzwirtschaft  | 4     | 4  |  | $\vdash$ | 99  |          | Р        | 5    |      | -   |     |     | 5   |      |          |
| A CONTRACTOR OF THE PARTY OF TH | Public Finance<br>Internationale Steuergestaltung  | 758   |    | <del></del>                                      |          | 0   |          | P        | -    |      |     |     | _   |     |      | -        |
| 11.5 6321  | International Tax Planning Projekt in internationaler Besteuerung                              | 4     | 2  | _  | 2        |     | _        | <u> </u> | 5    |      | _   |     | _   | 5   |      | <u> </u> |
| IL 0 0322  | Project in International Taxation  | 2     |    |  |          | v.  | 2        | Р        | 5    |      |     |     |     | 5   |      |          |
|  | Wahlpflichtfächer<br>Electives   | 16    | 16 |  |          |     |          | Р        | 20   |      |     |     | 10  | 10  |      |          |
| TL 6 6037  | Praxissemester oder Auslandsstudiensemester<br>Internship or Semester Abroad                   |       |    |  |          | 0.  |          |          | 30   |      |     |     |     |     | 30   |          |
| TL 7 6338  | Orientierungsmodul   | 2     |    |  |          | 2   |          | Ť        | 5    |      |     |     |     |     |      | 5        |
| TI 7 6254  | Guidance Module Digitale Methoden in der Besteuerung   | 2     |    |  |          | 2   |          | Т        | 5    |      |     |     |     |     |      | 5        |
|  | Digital Skills in Taxation<br>Umfassende Fallstudie  | (37)  |    |  | $\vdash$ |     | $\vdash$ | - 8      | 1977 |      |     | _   |     |     |      |          |
| TL 7 6300  | Comprehensive Case Study   | 2     |    |  |          | 2   |          | Р        | 5    |      |     |     |     |     |      | 5        |
| TL 7 6041  | Bachelorarbeit<br>Bachelor Thesis  |       |    |  |          |     |          | Р        | 12   |      |     |     |     |     |      | 12       |
| TL 7 6042  | Kolloquium<br>Colloquium   |       |    |  |          |     |          | Р        | 3    |      |     |     |     |     |      | 3        |
|  | Gesamt<br>Total  | 122   | 81 | 4  | 25       | 6   | 6        |          | 210  | 30   | 30  | 30  | 30  | 30  | 30   | 30       |

| Vr.<br>Vo.     | Wahlpflichtkatalog (Sommersemester) List of Elective Subjects (Summer Term)  | CH    | Ex   | CP    |
|----------------|--|-------|------|-------|
| L 4 6356       | The Digital Enterprise: Technology, Innovation, and Organizational Strategies  | 4     | P    | 5     |
| 12 4 0000      | Das digitale Unternehmen: Technologie, Innovation und Organisationsstrategien  | 4     | P.   | 2     |
| TL 4 6357      | Internationale Kapitalmärkte und Nachhaltigkeitsberichterstattung  | 4     | р    | 5     |
|                | International Capital Markets and Sustainable Reporting  | 200   | . 20 | - 000 |
| TL 4 6358      | Unternehmensgründung   | 4     | P    | 5     |
|                | Entrepreneurship   | -     |      |       |
| TL 4 6326      | Besteuerung von Fusionen und Übernahmen  | 4     | P    | 5     |
| 7775/36 X2543Y | Taxation of Mergers and Acquisitions   | _     | - 10 |       |
| TL 4 6324      | Deutsches Steuerrecht für internationale Studierende (in deutscher Sprache) German Tax Law for international Students (in German language) | 4     | P    | 5     |
|                | German Fax Law for incernational Students (in German language)   |       |      |       |
| Vr.            | Wahlpflichtkatalog (Wintersemester)  | СН    | Ex   | CF    |
| No.            | List of Elective Subjects (Winter Term)  | CH    | EX   | Cr    |
| TL 5 6330      | Unternehmensbesteuerung und Unternehmensumfeld   | 4     | Р    | 5     |
| IL 5 6550      | Business Taxation and Corporate Environment  | 1.9   |      | 3     |
| TL 5 6320      | Unternehmensanalyse  | 4     | Р    | 5     |
| 12 0 0020      | Business Analysis  |       | 100  |       |
| TL 5 6331      | Internationale Steuerpolitik   | 4     | Р    | 5     |
| 12 0 0001      | International Tax Policy   | 1.7   | . 0) | 8     |
| TI 5 6328 W    | Wirtschaftsprüfung und Unternehmensführung   | 4     | P    | 5     |
|                | Auditing and Corporate Governance  |       |      |       |
| TL 5 6329      | Abgabeordnung und Steuergesetzgebung (in deutscher Sprache)  | 4     | P    | 5     |
|                | The Fiscal Code and Tax Legislation of Germany (in German language)  | 10.75 | . 50 | . 85  |
| TL 5 6263      | Okonomik digitaler Märkte  | 4     | P    | 5     |
|                | Economics of Digital Markets   |       |      |       |
| Vr.            | Wahlplichtkatalog (Winter- und Sommersemester)   | _     |      | _     |
| Vo.            | List of Elective Subjects (Winter and Summer Term)   | CH    | Ex   | CF    |
| L 4 6036       | Fremdsprache*  |       | - 20 |       |
| TL 5 6036      | Foreign Language*  | - 4   | P    | 5     |

<sup>\*</sup>Englisch nur ab CEFR-Sprachniveau C1 \*English only from CEFR level C1