

Study Schedule

International Taxation and Law, B.A.



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1. Information About Study Programme

The degree programme **International Taxation and Law, B.A.** is aimed at students who wish to acquire extensive practical knowledge in an internationally oriented business administration degree programme with a focus on national and international taxation. Students are taught with a strong international perspective from the outset.

The special features of the degree programme are:

- the consideration of taxation issues in an international context. The programme is aimed at companies as well as tax authorities and legislators. While tax law is often very national in character, there is an increasing demand for specialists and managers with an internationally orientated education,
- teaching is conducted entirely in English (with the didactically motivated, deliberate exception of two compulsory elective modules),
- the strong practical orientation. During their Bachelor's degree programme, students take part in numerous international student cooperation projects, some of which involve worldwide collaborations and partner universities. In addition, they gain direct and practical insights from the current professional world through guest lecturers from all subject areas,
- working with tax consultants from medium-sized and "Big Four" companies in Germany and abroad.

The programme first introduces students to the basic principles of German tax law. In the further course,

- students specialise in the area of international tax law,
- students will be able to analyse issues from both an economic and a (tax) law perspective and identify possible solutions,
- students are confronted with current topics and trends in digitalisation in tax consultancy as well as the topic of sustainability,
- not only focuses on a wide range of topics, but also on teaching methods. Starting with traditional knowledge transfer, project and group-oriented work and teaching formats with a stronger focus on personal responsibility are increasingly introduced from the third semester onwards.
- students round off their specialist, methodological and social skills in interdisciplinary courses.

Graduates of this Bachelor's degree programme are able to work independently and successfully in a specialist or management position on the national and international labour market. Experience shows that both a subsequent Master's degree programme and a tax consultant exam can be successfully completed after the practical period.

2. Study Programme

2.1 Recommended Study Plan

SEMESTER 1	Introduction to Business Administration	Business 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 International Taxation	Business Taxation	Introduction to Economics	Research Skills	Financial Accounting	Management Accounting
SEMESTER 3	Transfer Pricing	Introduction to Statistics	Introduction to IFRS and to Balance Sheet Analysis	Finance and Controlling	Double Tax Treaties	Interdisciplinary Project
SEMESTER 4	European Law and Taxation	Determination of Tax Bases	Anti Tax Avoidance Legislation	Project in International Taxation	Elective Modules 1	
SEMESTER 5	Contract Law	Public Finance	International Tax Planning	Project in International Taxation	Elective Modules 2	
SEMESTER 6	Internship or Semester Abroad					
SEMESTER 7	Guidance Module	Digital Skills in Taxation	Comprehensive Case Study	Bachelor Thesis		Colloquium

Business Administration	Taxation	Economics	Law	Methods

No.	Modules	CH	V	S	Ü	Pra	Pro	Ex	CP	WS1	SS2	WS3	SS4	WS5	SS6	WS7
TL 1 6345	Introduction to Business Administration	4	4					P	5	5						
TL 1 6203	Business Mathematics	4	2					P	5	5						
TL 1 6346	Civil Law and Corporate Law	4	2		2			P	5	5						
TL 1 6303	General Introduction to Tax Law	4	3		1			P	5	5						
TL 1 6347	VAT, Indirect Taxes and Custom Duties	4	2		2			P	5	5						
TL 1 6348	Bookkeeping and DATEV	4	3		1			P	5	5						
TL 2 6308	Basics of International Taxation	4	3		1			P	5	5						
TL 2 6306	Business Taxation	4	3		1			P	5	5						
TL 2 6102	Introduction to Economics	6	4		2			P	5	5						
TL 2 6349	Research Skills	4	4	4				T	5	5						
TL 2 6310	Financial Accounting	4	2		2			P	5	5						
TL 2 6305	Management Accounting	4	2		2			P	5	5						
TL 3 6314	Transfer Pricing	4	2		2			P	5	5						
TL 3 6104	Introduction to Statistics	4	2		2			P	5	5						
TL 3 6350	Introduction to IFRS and to Balance Sheet Analysis	4	4					P	5	5						
TL 3 6351	Finance and Controlling	4	4					P	5	5						
TL 3 6311	Double Tax Treaties	4	3		1			P	5	5						
TL 3 6118	Interdisciplinary Project	2					2	P	5	5						
TL 4 6352	European Law and Taxation	4	3		1			P	5	5						
TL 4 6316	Determination of Tax Bases	4	4					P	5	5						
TL 4 6353	Anti Tax Avoidance Legislation	4	3		1			P	5	5						
TL 4 6317	Project in International Taxation	2					2	P	5	5						
TL 5 6319	Contract Law	4	4					P	5	5						
TL 5 6315	Public Finance	4	4					P	5	5						
TL 5 6321	International Tax Planning	4	2		2			P	5	5						
TL 5 6322	Project in International Taxation	2					2	P	5	5						
TL 4 6356	Electives	16	16					P	20				10	10		
TL 4 6357	The Digital Enterprise: Technology, Innovation, and Organizational Strategies	4						P	5							
TL 4 6358	International Capital Markets and Sustainable Reporting	4						P	5							
TL 4 6358	Entrepreneurship	4						P	5							
TL 4 6326	Taxation of Mergers and Acquisitions	4						P	5							
TL 4 6324	German Tax Law for International Students (in German language)	4						P	5							
TL 5 6330	Business Taxation and Corporate Environment	4						P	5							
TL 5 6320	Business Analysis	4						P	5							
TL 5 6331	International Tax Policy	4						P	5							
TL 5 6328	Auditing and Corporate Governance	4						P	5							
TL 5 6329	The Fiscal Code and Tax Legislation of Germany (in German language)	4						P	5							
TL 5 6232	Economics of Digital Markets	4						P	5							
TL 4/5 6036	Foreign Language*	4						P	5							
TL 6 6037	Internship or Semester Abroad							P	30						30	
TL 7 6338	Guidance Module	2				2		T	5							5
TL 7 6354	Digital Skills in Taxation	2				2		T	5							5
TL 7 6355	Comprehensive Case Study	2				2		P	5							5
TL 7 6041	Bachelor Thesis							P	12							12
TL 7 6042	Colloquium							P	3							3
Total		122	81	4	25	6	6		210	30	30	30	30	30	30	30

Abbreviations: CH = Contact Hours; V = Lecture; S = Seminar; Ü = Exercise; Pra = Practice; Pro = Project; P = Project; CP = Certificate; CP = Credit Points; WT = Winter Term; ST = Summer Term.

2.2 Description of Modules

Module TL 1 6345: Introduction to Business Administration

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required module	1	Winter Term	-	English	Prof. Dr. Norbert Dautzenberg

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
60	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Futher Information
-	-	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> • Understand the business background of the tax rules with which they are faced in their future studies. • Know the fundamental tasks of a business. • Get a basic overview about the legal framework which govern the activities of a business in order to be able to advise their future clients.

Content
<ul style="list-style-type: none"> • Definition of business and what distinguishes it from other institutions • Determining factors of (business) decisions • Legal forms of enterprises • Basic functions of an enterprise such as among others production, supply chain management and marketing • Human resources and organization • Questions of risk management like insurance of risks etc. • A first overview of financial accounting and cost accounting • Introduction to the peculiar problems of international business activities (e.g. customs duties, free trade zones, and the like)

Course	Contact Hours
TL 1 6345: Introduction to Business Administration (Lecture)	4

Requirements for the Awarding of Credit Points	Possible examination	Significance of mark
Examination	Written exam, assignment or any combination	2.67 %

Module TL 1 6203: Business Mathematics

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Required Module	1	Winter Term	IBM 1 6203	English	Prof. Dr. Thomas-Patrick Schmidt

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
60	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> Understand and apply mathematical tools in order to calculate key figures required for analysis and decision making in the areas of economics, business and taxation. Illustrate standard economic issues with mathematical models. Apply relevant mathematical approaches to finance and accounting problems.

Content
<p>The following core mathematical concepts relevant to economics, business management and taxation will be covered:</p> <ul style="list-style-type: none"> Functions of one or more variables (coordinates and graphs, basic rules of algebra, fractions, powers, roots, indexes, logarithmic and exponential functions) Linear, non-linear and simultaneous equations Financial mathematics (percentage, change, simple and compound interest, annuity, net present value, internal rate of return) Differentiation (basic rules, product rule, quotient rule, chain rule, partial derivatives) Unconstrained and constrained optimization problems (maximum and minimum, substitution method, Lagrange multiplier) Integration (basic rules, area under a curve, definite integral, product and substitution rule) Matrix algebra (addition and subtraction, multiplication, equation systems, determinants, inversion)

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written exam	2.67 %

Module TL 1 6346: Civil Law and Corporate Law

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Required Module	1	Winter Term	-	English	Prof. Dr. Heiko Wilde

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
60	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> Identify and describe fundamental practically highly relevant legal issues in the fields of contracts and corporations by using basic legal knowledge in these fields. Argue simple cases regarding frequently recurring situations in such areas. Act as an intermediary for the legal profession in the area of civil law and business law in order to relate such practically highly relevant legal issues in the fields of contracts and corporations to various real-life situations and in order to consider them for the purpose of the management of a business.

Content
<ul style="list-style-type: none"> Civil law: Introduction. Contracts: Formation, cancellation, fulfillment, breach. Litigation in civil law. Foundation and fundamentals of inner workings of a corporation, using a GmbH as an example.

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written exam, assignment or any combination	2.67 %

Module TL 1 6303: General Introduction to Tax Law

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Required Module	1	Winter Term	-	English	Prof. Dr. Norbert Dautzenberg

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
60	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> • Distinguish the different kinds of taxes in order to understand the basics for higher advanced studies, • Know the basics about the most relevant taxes, illustrated by the respective German tax rules. • Undertake first steps in working with tax acts, again illustrated by German tax law (in English translation). • Solve first practical tax cases.

Content
<ul style="list-style-type: none"> • Definition of tax, compared to other levies • Classification of different types of taxes under different aspects • Introduction to basic general principles of taxation and their background • A sound introduction to income tax law including unlimited and limited tax liability • A general introduction into corporation tax, double taxation treaties, inheritance tax and others

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written exam, assignment or any combination	2.67 %

Module TL 1 6347: Value Added Tax, Indirect Taxes and Customs Duties

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Required Module	1	Winter Term	-	English	Prof. Dr. Norbert Dautzenberg

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
60	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> Understand the main principles governing indirect taxes and their impact on businesses, trade, and economic policies. Know the key rules of customs duties and their role in international trade, enabling them to assess their implications for global business operations and supply chains. Recognize the significance of customs duties in shaping trade policies, including free trade areas, customs unions, and World Trade Organization (WTO) regulations, which are crucial for careers in international trade, logistics, and policy advisory roles. Apply Value Added Tax (VAT) rules, using the example of German VAT law within the EU framework, equipping them with essential skills for tax consultancy, financial management, and compliance roles in multinational corporations. Solve practical VAT-related cases, preparing them for real-world challenges in taxation, auditing, and financial decision-making in both national and international business contexts.

Content
<ul style="list-style-type: none"> Ideas and the system behind indirect taxes Value Added Tax rules Value Added Tax cases for all important aspects Main rules of selected other indirect taxes Customs duties and the importance and main rules WTO system

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written exam, assignment or any combination	2.67 %

Module TL 1 6348: Bookkeeping and DATEV

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Required Module	1	Winter Term	-	English	Prof. Dr. Ralf Klapdor

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
60	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> Understand and apply fundamental bookkeeping techniques, which are essential for financial transparency and compliance in businesses. Independently create posting records, an essential skill for managing financial transactions in professional tax accounting. Close accounts and determine the operating result, a crucial aspect of financial reporting and decision-making. Identify and utilize different types of software applications for tax accounting (bookkeeping and tax balance sheet), preparing them for practical challenges in tax consulting, accounting, and finance roles. Effectively use the DATEV software and handle various tax accounting cases, ensuring they are equipped with industry-relevant digital competencies for careers in taxation, auditing, and financial management.

Content
<ul style="list-style-type: none"> Introduction to the system of accounting/bookkeeping Accrual vs. cash-basis Assets and liabilities Expenses and revenue Different types of records Transaction recording process Adjusting entries Introduction in several type of accounting software application Using software by ASP Analysing reports Special types of software application

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written exam, assignment or any combination	2.67 %

Module TL 2 6308: Basics of International Taxation

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Required Module	2	Summer Term	-	English	Prof. Dr. Ralf Klapdor

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
60	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> Describe the basic principles of international taxation, which are essential for navigating tax regulations in a globalized economy. Compare the impact of different methods used to eliminate double taxation, a key skill for ensuring tax efficiency in multinational corporations and advisory roles. Explain the influence of European law on national tax systems, preparing them to work in an international legal and regulatory environment. Analyze major challenges in international taxation and assess the role of the OECD in addressing these issues, equipping them with the knowledge to stay updated on global tax developments. Solve different cases in international taxation, enabling them to apply theoretical knowledge to real-world scenarios in corporate tax planning, consultancy, and financial management.

Content
<ul style="list-style-type: none"> Introduction (term „international taxation“, importance of topic, relation to other modules) Basic principles of international taxation (principles of international tax law, double taxation and minor taxation, methods for elimination of double taxation) Developments at the level of the OECD and the EU (BEPS, Pillar 1 and 2, transformation of minimum tax into German law) German international taxation (tax liabilities, tax base and international activities, double tax agreements) International tax planning (basics, international taxation and organisational form, group taxation)

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written exam	2.67 %

Module TL 2 6306: Business Taxation

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Required Module	2	Summer Term	-	English	Prof. Dr. Norbert Dautzenberg

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
60	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> • Have a profound basic knowledge of the taxation of enterprises, either in the form of capital companies (corporation tax) or as partnerships (transparent taxation under income tax), as well as the fundamentals of corporate taxation at the national and international level. • Understand the principles of corporate taxation, including group taxation concepts and cross-border taxation issues. • Solve cases in the field of business taxation in a professional way by applying the legal rules to real-world scenarios. • Use their knowledge to analyze economic problems (e.g., the optimal choice of the legal form of an enterprise under tax aspects, the choice of financing options for investments, the impact of tax law on investment location decisions, and tax implications for corporate restructuring).

Content
<ul style="list-style-type: none"> • Corporation tax systems (possibilities from which states can choose in designing their tax system for enterprises and the relevant economic constraints) • Corporation tax • Taxation of partnerships • Corporate taxation, including group taxation and cross-border tax aspects • German trade tax as an example of a local tax where a modified form of profit serves as a tax base (and reasons why these modifications must be made) • Influence of business taxation on business decisions (choice between sole proprietorship, partnership, or capital company as the legal form for the enterprise; investment decisions; choice between credit financing and equity financing, etc.)

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written exam, assignment or any combination	2.67 %

Module TL 2 6102: Introduction to Economics

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	2	Winter Term + Summer Term	IR 1 6102 IBM 1 6102	English	Prof. Dr. Hasan Alkas

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
60	150 h	90 h	60 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
<p>Upon successful completion of the course, students will be able to:</p> <ul style="list-style-type: none"> Describe the basic mechanisms at work in the economic system at micro and macro level. Illustrate the theoretical foundations of demand and supply, the role of consumers, producers and the public sector, especially in the context of monetary markets and macroeconomic framework. Discuss and compute different means and measures affecting the economy in the short- and long-run. Interpret and relate theories to individuals as they try to maximize their utility, to businesses that try to maximize profits and to the whole of society as it attempts to use its scarce resources efficiently. Solve simple diagrammatic and algebraic models in micro- and macroeconomics and to identify as well as analyse and develop applications and transfer of these models to real cases.

Content
<ul style="list-style-type: none"> Basic microeconomic concepts, tools and theoretical foundations (economic principles, supply and demand, economics of the public sector, production costs and the organisation of markets, economics of factor markets, consumer preferences and budget constraints, Market Equilibrium and Elasticity, the role of pricing and principal-agent problems) Basic macroeconomic concepts, tools and theoretical foundations (macroeconomic accounts and data, the goods market, monetary markets and policy, labour market and unemployment, aggregate supply and demand, short-run fluctuations, long-run economic development, analysis of economic policies)

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written exam	2.67 %

Module TL 2 6349: Research Skills

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Required Module	2	Summer Term	IBM 1 6349	English	Prof. Dr. Marina Gregorić

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
60	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> • Define fundamental principles of research skills to identify different problems in business sector. • Distinguish primary and secondary sources of data to utilize already existing and primary research methods. • Differentiate qualitative and quantitative research methods to gain competencies in collecting data from both perspectives. • Collect primary data by interviews and surveys to practice research skills and apply them in relevant industry sector for problem solving. • Cite sources according to academic standards. • Write an academic research report to exercise writing skills.

Content
<ul style="list-style-type: none"> • Introduction to research • Sources of research topics and ideas • Formulating research aims and objectives • Developing a conceptual framework • Writing a research proposal • Primary and secondary data sources • Qualitative research • Quantitative research • Data collection methods • Data analysis and interpretation • Report writing skills

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Certificate	Assignment	Unmarked

Module TL 2 6310: Financial Accounting

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Required Module	2	Summer Term	-	English	Prof. Dr. Philipp Schorn

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
60	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	TL 1 6348: Bookkeeping and DATEV	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> • Gain a basic understanding of financial accounting in accordance with German Commercial Code in order to comprehend the importance of the financial reporting function for a company. • Apply selected rules and principles to prepare financial statements in accordance to German Commercial Code. • Critically evaluate accounting rules from the perspective of preparers of reports as well as from the perspective of users of financial statements in order to assess the quality and limits of information presented in financial statements in accordance to German Commercial Code. • Apply German Accounting rules and principles to selected new simple cases in teams and are able to defend their positions in order to solve basic financial reporting problems not explicitly covered by a legal rule. • Understand the importance of financial accounting for capital markets in order to acknowledge the requirement for ethical and professional standards for accountants. • Understand and evaluate the key differences between accounting in accordance with German Commercial Code and IFRS in order to assess the impact of different accounting standards on financial statements.

Content
<ul style="list-style-type: none"> • Introduction to financial accounting in Germany: Basic legal rules, elements of financial statements and primary users of financial statements, single accounts versus group accounts. • Accounting for assets according to German accounting rules: Recognition and measurement of tangible and intangible non-current assets, for inventories, and for financial instruments • Recognition and measurement of equity and liabilities according to German accounting rules • Treatment of special balance sheet items (goodwill and deferred taxes) • Profit and loss statement and balance sheet according to German accounting rules • Other reporting tools (management report, non-financial information etc.)

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written exam or oral exam	2.67 %

Module TL 2 6305: Management Accounting

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Required Module	2	Summer Term	-	English	Prof. Dr. Ralf Bauer

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
60	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	TL 1 6348: Bookkeeping and DATEV	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> • Distinguish between bookkeeping and cost accounting to understand their importance and interrelations. • Understand the processing of costs through a three-level process for pricing decisions. • Analyse the effects of different accounting alternatives/ methods on business decisions. • Apply value-based costs for decision steering.

Content
<ul style="list-style-type: none"> • Introduction to Management Accounting and its relation to Accounting, Finance, and Taxation • Fundamentals of management accounting • Cost type accounting • Cost centre accounting • Cost object accounting • Direct costing • Activity based costing • Common costs as challenge in decision making

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written exam or assignment	2.67 %

Module TL 3 6314: Transfer Pricing

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Required Module	3	Winter Term	-	English	Prof. Dr. Ute Merbecks

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
60	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	TL 2 6305: Management Accounting	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to compute transfer prices for various types of internal transaction in an international group by using the legally appropriate technique in order to be tax transparent and compliant. As a pre-requisite students:</p> <ul style="list-style-type: none"> • Define cost types and analyze typical internal transactions in a multinational entity (MNE). • Classify internal transactions (financial, non-financial, entrepreneurial and non-entrepreneurial, routined and non-routined). • Identify and compare different techniques for finding transfer prices according to the international tax regulation. • Explain the limitations of the approaches in international tax regulation and to compare the main types. • Write a transfer pricing documentation (master- and local file) and to establish a transfer pricing system in a MNE. • Apply the different transfer pricing methods successfully and without making mistakes. • Work on many examples, exercises and a proof scheme help students to find the correct method successfully and correctly. • Get involved in the highly complicated international tax system and read corresponding proposals, e.g. from the OECD and the EU. • Feel obliged to reflect international Transfer Pricing Guidelines and regulations in Germany. <p>The computation of transfer prices for internal transfers is a key topic in multinational companies structured into financial responsibility centers. Based on the module students will be able to apply and reflect transfer pricing methods according to international transfer pricing guidelines.</p>

Content
<ul style="list-style-type: none"> • Introduction • Fundamentals • Economic Methods of Transfer Pricing • Special Guidelines and Regulations for Transfer Pricing • Special Issues and Case Studies

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written exam, oral exam, assignment or any combination	2.67 %

Module TL 3 6104: Introduction to Statistics

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Required Module	3	Winter Term	IR 1 6104	English	Prof. Dr. Gernot Müller

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
60	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes
<p>The module aims to familiarize students with basic statistical approaches, typically utilized in qualitative or quantitative academic research and applied by public administration and business management. Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> • Know and understand the basic statistical concepts and techniques stated below. • Assess the relevance and shortcomings of these approaches. • Use the statistical methods in order to solve realistic decision problems, practical case studies and exercises relevant for economics and business. • Draw conclusions from available data.

Content
<p>The module covers the basic concepts of descriptive statistics, probability theory and inferential statistics. The main focus is on the following topics:</p> <ul style="list-style-type: none"> • Data collection, organization and presenting techniques • Measures of central tendency, position, dispersion and concentration • Probability theory and selected probability distributions • Sampling theory and distributions • Introduction to estimation, confidence intervals, hypotheses and tests of significance • Analysis of variance

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written exam	2.67 %

Module TL 3 6350: Introduction to IFRS and to Balance Sheet Analysis

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Required Module	3	Winter Term	-	English	Prof. Dr. Philipp Schorn

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
60	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	TL 2 6310: Financial Accounting TL 2 6305: Management Accounting	

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> • Apply selected IFRS standards to prepare financial statements in accordance to IFRS. • Critically evaluate IFRS standards from the perspective of preparers of reports as well as from the perspective of users of financial statements in order to assess the quality and limits of information reported in financial statements. • Apply the Conceptual Framework and the IFRS Standards to selected new simple cases in teams and are able to defend their positions in order to solve basic financial reporting problems not explicitly covered by a standard. • Gain an understanding of the importance of IFRS-reporting for capital markets in order to acknowledge the requirement for ethical and professional standards for accountants as well as the need for international standards. • Understand and evaluate the key differences between IFRS rules and principles and German GAAP in order to assess the impact of different accounting standards on financial statements. • Apply basics tools and methods to analyze the profitability and financial position of a company in order to evaluate the financial performance and value of a company.

Content
<ul style="list-style-type: none"> • Introduction to International Financial Reporting: Development from national to global accounting standards, organizational set up of the IASB, process of standard development. • IASB's conceptual framework • Financial statement presentation • Recognition and measurement of financial statement elements: tangible and intangible fixed assets, inventories, financial assets, liabilities, equity. • Cash flow statements • Other reporting tools (segment reporting, non-financial information etc.) • Financial statement analysis using ratio and cash flow analysis

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written exam, oral exam, assignment or any combination	2.67 %

Module TL 3 6351: Finance and Controlling

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Required Module	3	Winter Term	-	English	Prof. Dr. Ralf Bauer

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
50	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	TL 1 6203: Business Mathematics TL 2 6305: Management Accounting	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> Describe the main forms of financing of companies. Analyse cash-flow structures to decide by applying net present value concept about the profitability of projects and investments. Analyse the company's risk of default to understand the pricing of loans. Provide solution proposals of financing structure for manager's decision. Analyse projects with regard to their potential value added to the company. Analyse the risk positions for evaluating potential hedging activities.

Content
<p>The lecture will comprise two parts:</p> <p>Finance</p> <ul style="list-style-type: none"> Basics of Financial Mathematics Fundamentals of Finance Financing and Cash-Flows Discounted Cash-Flow method The concept of "No arbitrage" Bond and loan valuation Alternative forms of financing <p>Controlling (applying methods of Finance)</p> <ul style="list-style-type: none"> Overview of Controlling and its relations to other subjects of Business Administration Fresh-up: Management Accounting (of semester 2) Overview Strategic Controlling Value-based controlling Balanced Scorecard Risk Management and option pricing Controlling as implementing a steering concept

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written exam or assignment	2.67 %

Module TL 3 6311: Double Tax Treaties

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Required Module	3	Winter Term	-	English	Prof. Dr. Ralf Klapdor

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
60	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> Understand the aim and mechanisms of Double Tax Agreements (DTA), which are essential for ensuring fair and efficient taxation in international business operations. Explain the structure of the OECD Model Convention and the multilateral instrument, providing a foundation for work in international tax law and global tax planning. Analyze the articles of the OECD Model Tax Convention and typical differences in German DTAs, preparing them to navigate complex cross-border tax regulations. Apply theoretical knowledge by solving real-world case studies using existing DTAs, a crucial skill for tax professionals, legal advisors, and financial consultants dealing with multinational clients.

Content
<ul style="list-style-type: none"> General information about double tax treaties (definition of double taxation, methods for elimination of double taxation, OECD-Model/ UN-Model / US-Model, implementation of double tax treaties, double tax treaty in international law) Changes of double tax agreements due of the multilateral instrument Structure of double tax treaties (scope of application, definitions, distributive rules, methods for elimination of double taxation, special provisions, Art. 30, 31 OECD-Model final provisions) Treaty shopping (constructions, national provisions to avoid treaty shopping) Subject-to-tax-clause (avoidance of "double non-taxation", only applicable to the exemption method, problems connected to the subject-to-tax-clause, difference between the subject-to-tax-clause and switch-over-clause) Remittance-based clause

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written exam	2.67 %

Module TL 3 6118: Interdisciplinary Project

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Required Module	3	Winter Term	-	English Deutsch	Various

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 30	150 h	30 h	120 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> Independently and collaboratively conduct interdisciplinary project work by integrating perspectives from different academic disciplines. Apply project management principles to plan, execute, and evaluate interdisciplinary projects in diverse teams. Analyse complex topics from multiple academic and professional viewpoints, critically assessing relevant stakeholders and their roles. Develop innovative solutions for interdisciplinary challenges by synthesizing insights from various fields. Present and communicate project outcomes effectively to different audiences, using appropriate methods and formats. Reflect on their own role and contributions within interdisciplinary teamwork, demonstrating adaptability and problem-solving skills. Address ethical considerations and cultural perspectives relevant to interdisciplinary work. Develop transferable skills in project management, strategic thinking, and communication, fostering career readiness in international, public, and private sectors.

Content
<ul style="list-style-type: none"> Theoretical and practical aspects of interdisciplinary project management, including key challenges and strategies. Exploration of interdisciplinary collaboration: advantages, barriers, and techniques for effective teamwork. Choice of thematic projects: students select from a range of projects that vary in academic focus and practical application. Hands-on project work: small teams conduct independent research, develop solutions, and implement project plans. Stakeholder engagement: understanding and addressing different perspectives, interests, and roles in interdisciplinary projects. Presentation and reflection: students communicate findings, receive peer and instructor feedback, and critically assess their project experiences.

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Assignment	2.67 %

Module TL 4 6352: European Law and Taxation

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Required Module	4	Summer Term	-	English	Prof Dr. Norbert Dautzenberg

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
60	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> Understand the background for harmonization of legal rules in a single market. Understand the impact of the different legal instruments of EU legislation on national law. Solve potential future tax cases by understanding the relevance of existing EU law (freedom of establishment, freedom of workers, free movement of capital; existing EU directives on taxation).

Content
<ul style="list-style-type: none"> Legal system of the EU Different categories of EU law Impact of EU law on taxation in general and the underlying necessities „Fundamental freedoms“ of EU law and their impact Existing EU directives on tax law (selection) Case studies

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written exam, oral exam, assignment or any combination	2.67 %

Module TL 4 6316: Determination of Tax Bases

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Required Module	4	Summer Term	-	English	Prof. Dr. Thomas-Patrick Schmidt

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
60	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	TL 1 6301: Introduction to Business Administration TL 1 6303: General Introduction to Tax Law TL 2 6306: Business Taxation	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> • Step up a Tax Balance Sheet based on a Commercial Balance Sheet. • Quantify and discuss the effects of the (commercial and tax) accounting rules (recognition, measurement, tax options) on the taxable income and thus on the net tax position of the company. • Identify tax options and exercise them in order to minimize the tax burden.

Content
<ul style="list-style-type: none"> • Basics of Tax Accounting: One-Book vs. Two-Book Accounting, Profit determination methods (Cash vs. Accrual Accounting) • Basics of Balance Sheet Recognition & Valuation, • Fixed Assets, Current Assets • Accruals and Liabilities • Capital • Tax-Free Reserves • Partnership Taxation

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written exam, assignment or any combination	2.67 %

Module TL 4 6353: Anti Tax Avoidance Legislation

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Required Module	4	Summer Term	-	English	Prof. Dr. Norbert Dautzenberg

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
60	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	TL 1 6303: General Introduction to Tax Law TL 2 6308: Basics of International Taxation TL 3 6311: Double Tax Treaties TL 2 6306: Business Taxation	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> Understand the key anti-tax avoidance rules and their significance in ensuring fair and transparent taxation, which is essential for careers in tax consultancy, corporate finance, and regulatory compliance. Analyze the reasons why states implement anti-tax avoidance measures, enabling them to assess their impact on business strategies, international investments, and corporate tax planning. Gain foundational knowledge of common tax-saving models, providing insights into their mechanisms and the rationale behind anti-avoidance legislation, which is crucial for tax advisors, auditors, and legal professionals. Comprehend the logic and application of anti-tax avoidance measures, preparing them to navigate and ensure compliance with tax regulations in multinational corporations, financial institutions, and government agencies.

Content
<ul style="list-style-type: none"> General Anti-Abuse rules in domestic law and in double taxation treaties (e.g. principle purpose test) Controlled foreign companies' taxation Measures against manipulations of the taxable profit (e.g. transfer pricing models; interest barrier, anti-hybrid rules) Measures against arbitrary changes of the personal tax liability status Exit taxation for hidden reserves Information duties (e.g. Country-by-Country-Reports) and cross-border cooperation of fiscal authorities for information exchange

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written exam, oral exam, assignment or any combination	2.67 %

Module TL 4 6317: Project in International Taxation

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Required Module	4	Summer Term	-	English	Various

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 30	150 h	30 h	120 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> • Develop and apply academic skills necessary to independently understand, analyse, and address complex issues in the field of taxation. • Use their knowledge to critically discuss and evaluate current topics in international taxation. • Apply academic skills to independently discuss, analyse, and manage taxation-related issues in a structured and methodical manner. • Synthesize knowledge acquired throughout their studies, establishing connections between different areas of taxation and law. • Gain hands-on experience in researching, evaluating, and presenting taxation-related topics, strengthening their ability to communicate complex tax issues effectively. • Understand the interdisciplinary and practical relevance of taxation in global economic and legal contexts, preparing them for professional challenges in tax advisory, corporate finance, and regulatory environments. • Develop essential academic writing and research skills, preparing them for their final thesis by learning how to structure arguments, conduct independent research, and present findings in a scholarly manner.

Content
<ul style="list-style-type: none"> • Providing an overview of all topics covered during the studies and helps making linkages between those, • Issues on current relevant topic are discussed and reviewed academically, • Working independently on a given task (e.g. research area, current issue), which needs to be reflected and discussed academically, • Topics might be more practical or more theoretical oriented. • According to the type of project, the term paper will be a written report about the practical work and the finding or a scientific paper about a research area, • At the end, major findings should be presented to all participants.

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Assignment	2.67 %

Module TL 4 6356: The Digital Enterprise: Technology, Innovation, and Organizational Strategies

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Elective Module	4	Summer Term	-	English	Prof. Dr. Ulrich Pfeiffer

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 30	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> Recognize key elements and phases of digital transformation by exploring its historical and current trajectory, in order to grasp its influence on the broader business landscape. Distinguish between different digital business models by analyzing their structures and revenue streams, in order to understand their strategic implications in the economy. Identify potential business disruptions caused by emergent technologies by understanding their functionalities and potential, in order to anticipate changes in the business terrain. Comprehend the intricacies of international taxation in the digital age by analyzing implications of cross-border digital activities and associated tax challenges, in order to effectively advise on international tax matters. Navigate the ethical terrain of the digital age by understanding the nuances of data ethics, AI transparency, and digital corporate responsibility, in order to ensure they approach future tax consultancy with a solid moral compass. Utilize contemporary digital tools by practicing their application, in order to enhance their professional efficiency and adaptability. Bridge the knowledge of digital business models with tax considerations by gaining insights into taxation in digital markets, in order to equip themselves for the dynamic future of tax consultancy.

Content
<p>The module provides a comprehensive look into the digital business world. It enables future tax professionals to grasp the intricacies of digital business models, transformative technologies, and the societal challenges they bring – all essential for the modern consulting landscape.</p> <ul style="list-style-type: none"> Understanding digital transformation: An overview of the drivers and consequences of digital transformation in business and finance. Emergent technologies and their impact: Exploration of cutting-edge technologies shaping businesses, from artificial intelligence (AI) to blockchain and cryptocurrencies. Digital markets and business models: Delving into various digital business models by understanding platform economics, customer centricity and digital strategies and their implications for taxation. International taxation in the digital age: Understanding how global business activities from e-commerce to digital advertising, face unique taxation challenges, as digital economy expands beyond borders. Organizational Challenges: Assessing the necessity for enterprises to transform their organizational structure and culture to guarantee humane working conditions and foster innovation and adaptability Ethics and digital responsibility: Addressing ethical considerations and understanding the challenges of maintaining privacy, trust and integrity in a digital-first world. The future of tax consulting: Understanding how digital transformation shapes the future of tax consulting by insights from practice.

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written exam, assignment or any combination	2.67 %

Module TL 4 6357: International Capital Markets and Sustainability Reporting

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Elective Module	4	Summer Term	IBM 4 6357	English	Prof. Dr. Ralf Bauer

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 30	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> • Understand the importance of sustainability for businesses with regard to funding. • Analyse the impact of sustainability activities on the pricing of financial instruments. • Evaluate green finance instruments to implement sustainable investors' decisions. • Critically assess different frameworks and standards for sustainability reporting and are able to apply these to draft a sustainability report. • Critically analyse sustainability reports and establish linkages to financial reports. Students are able • Evaluate the advantages but also the limits of sustainability reporting

Content
<p>The lecture comprises two parts:</p> <p>International Capital Markets</p> <ul style="list-style-type: none"> • Basics of Financial Mathematics • Overview of financial markets and financial instruments • The concept of "no arbitrage" • Bond valuation and the impact of "green financing" on pricing • Green Finance: green investments for private investors • Current topics of Green Finance <p>Sustainability Reporting</p> <ul style="list-style-type: none"> • Concept of sustainability • From financial to non-financial reporting • Identifying stakeholders • Defining materiality • Sustainability reporting frameworks and standards • Regulation of non-financial reporting • Integrating sustainability analysis with financial analysis and valuation

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written exam or assignment	2.67 %

Module TL 4 6358: Entrepreneurship

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Elective Module	4	Summer Term	IBM 4 6358	English	Prof. Dr. Ute Merbecks

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 30	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> • Make valid managerial decisions in order to run their own start-up business. • Recognize entrepreneurial opportunities, understand entrepreneurial behavior, and interpret different types of financial and non-financial resources for ventures. • Explain the financial lifecycle model and define entrepreneurial financial instruments. • Start their own business and to examine entrepreneurial opportunities based on different valuation techniques. • Negotiate financial contracts in all phases of the venture. • Recognize entrepreneurial opportunities, understand entrepreneurial behavior, and interpret different types of approaches to business models (for example, business model canvas). <p>The students are able to apply the different approaches for the identification and evaluation entrepreneurial opportunities and to find fields of application for the use. Many examples, exercises and case studies (e.g., green and social entrepreneurship) help students to develop an entrepreneurial mind set. Because of practical training in a start-up lab, students get involved into all elements of the entrepreneurial ecosystem and practices decision making in the different phases of founding a company.</p>

Content
<ul style="list-style-type: none"> • Introduction to Entrepreneurship • Entrepreneurial Opportunities and Entrepreneurial Behavior: Opportunity Recognition, Causation and Effectuation • Business Model Development • Non-financial Resources of Start-ups: Human Capital, Organizational Capital, Social capital • Financial Resources of Start-ups: Introduction to Entrepreneurial Finance, Financial Instruments, Financing Process • Market Entry and Entrepreneurial Marketing • Case studies: Corporate Entrepreneurship, Green Entrepreneurship, Social Entrepreneurship, Female Entrepreneurship, Digital Entrepreneurship

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written exam, oral exam, assignment or any combination	2.67 %

Module TL 4 6326: Taxation of Mergers and Acquisitions

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Elective Module	4	Summer Term	-	English	Prof. Dr. Norbert Dautzenberg

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 30	150 h	60 h	90h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	TL 1 6346: Civil Law and Corporate Law TL 1 6303: General Introduction to Tax Law TL 2 6306: Business Taxation TL 2 6310: Financial Accounting TL 2 6305: Management Accounting	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> Identify and describe fundamental practically highly relevant business issues and legal issues in the field of mergers and acquisitions and the taxation of mergers and acquisitions by using basic legal knowledge in such fields. Argue simple cases regarding frequently recurring situations in such fields in order to develop an understanding for more complex case situations. Act as an intermediary to professional advisers in order to relate practically relevant issues to various real-life situations and in order to consider them for the purpose of the management of a business.

Content
<ul style="list-style-type: none"> Main types of M&A transactions Basics of business valuation Due diligence Customary procedures in business sales Merger control Post-merger integration measures German tax rules on share deals and asset deals depending on the person of the seller Basics of the rules of the German restructuring tax act ("Umwandlungssteuergesetz").

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written exam, assignment or any combination	2.67 %

Module TL 4 6324: Deutsches Steuerrecht für internationale Studierende (in deutscher Sprache)

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Elective Module	4	Summer Term	-	Deutsch	Prof. Dr. Thomas-Patrick Schmidt

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 30	150 h	60 h	90 H	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	TL 1 6303: General Introduction to Tax Law TL 2 6306: Business Taxation	-

Learning Outcomes
<p>Nach erfolgreichem Abschluss des Moduls werden die Studierenden in der Lage sein:</p> <ul style="list-style-type: none"> Einfache Sachverhalte im Bereich der nationalen Besteuerung natürlicher, juristischer Personen sowie von Personengesellschaften und deren Gesellschafter ertragsteuerlich beurteilen zu können.

Content
<ul style="list-style-type: none"> Grundlagen der Besteuerung: Einkommensteuer, Körperschaftsteuer, Gewerbesteuer Besteuerung von Personengesellschaften: Besteuerung von gewerblichen Personengesellschaften, Erwerb eines Mitunternehmeranteils

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Prüfung	Schriftliche Prüfung, mündliche Prüfung, Hausarbeit oder eine Kombination	2.67 %

Module TL 4/5 6036: Foreign Language

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Elective Module	4 / 5	Winter Term + Summer Term	-	-	International Center

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 30	150 h	52 h	98 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
Appropriate proficiency for the specific course level	-	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> • Communicate appropriately by using their vocabulary and strengthen their knowledge of grammatical structures • Develop all relevant language skills and rhetorical skills. • Acquire autonomous learning strategies in the used language.

Content
<ul style="list-style-type: none"> • Developing oral communication and writing skills • Expanding and consolidating vocabulary • Practicing and consolidating existing grammatical and rhetorical structures • Acquiring and practicing autonomous learning strategies

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written exam, oral exam, assignment or any combination	2.67 %

Module TL 5 6319: Contract Law

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Required Module	5	Winter Term	-	English	Prof. Dr. Heiko Wilde

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
60	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	TL 1 6346: Civil Law and Corporate Law	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> Identify and describe practically highly relevant legal issues in the field of contracts. Act as an intermediary for the legal profession in the area of contract law. <p>Students will achieve this by using basic legal knowledge, but also more profound legal knowledge in contract law in order to relate various contract law issues to real-life situations, and in order to consider them for the purpose of the assessment of tax issues and for the purpose of the management of a business.</p>

Content
<ul style="list-style-type: none"> Contracts: Formation, cancellation, fulfillment, breach Litigation in civil law Drafting and negotiating business agreements Structure of a real estate sales transaction

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written exam, assignment or any combination	2.67 %

Module TL 5 6315: Public Finance

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Required Module	5	Winter Term	-	English	Prof. Dr. Gregor van der Beek

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
60	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	TL 2 6102: Introduction to Economics	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> Describe and summarize the public expenditure and the public revenues, especially taxes, in industrialized and developing countries, with a special focus on Germany. Analyze public finances in an international setting and interpret the decision-making process of the public budget. Critically examine and reflect government expenditure and public revenue policies in order to estimate their incentive effects. Apply economic theories of and approaches to public expenditure and taxation to a variety of policy fields in national and international scenarios.

Content
<ul style="list-style-type: none"> A brief step-by-step review of the key economic principles necessary for an understanding of public finance concepts Government expenditure in industrialized and developing countries Public revenues and especially in industrialized and developing countries The positive and normative economic approach to government budgets especially to taxes and public debt Critical discussions of fiscal government programs Selected public re-distribution policies Discussion of the role, rationale, objectives, and consequences of government intervention into the economic and social system

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written exam, oral exam, assignment or any combination	2.67 %

Module TL 5 6321: International Tax Planning

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Required Module	5	Winter Term	-	English	Prof. Dr. Ralf Klapdor

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
60	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> • Explain the different aims and influencing factors of international tax planning, which are essential for optimizing tax structures in multinational corporations. • Provide examples of tax-favored structures, equipping them with practical knowledge to develop tax-efficient business models. • Analyze economic structures and situations for tax planning, a critical skill for tax consultants, financial managers, and corporate decision-makers.

Content
<ul style="list-style-type: none"> • Basics of tax planning (reduction of tax burdens, affecting the tax burden in principle, in amount and in the date of tax payments) • Different aims of tax planning (quantitative aims, qualitative aims) • Influencing factors (legal form of the enterprise e.g. corporations/partnerships/permanent establishments, structure of the enterprise, place of location, place of headquarters, available economic goods for relocation, economic framework conditions e.g. contractual distributions to shareholders, continuance of economic circumstances and legal situations) • Tax planning instruments (construction of circumstances, demonstration of circumstances, controlling the assessment base, using of IBFD-database) • Avoidance of transaction taxes • Case studies

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written exam, assignment or any combination	2.67 %

Module TL 5 6322: Project in International Taxation

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Required Module	5	Winter Term	-	English	Various

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 30	150 h	30 h	120 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> • Develop and apply academic skills necessary to independently understand, analyse, and address complex issues in the field of taxation. • Use their knowledge to critically discuss and evaluate current topics in international taxation. • Apply academic skills to independently discuss, analyse, and manage taxation-related issues in a structured and methodical manner. • Synthesize knowledge acquired throughout their studies, establishing connections between different areas of taxation and law. • Gain hands-on experience in researching, evaluating, and presenting taxation-related topics, strengthening their ability to communicate complex tax issues effectively. • Understand the interdisciplinary and practical relevance of taxation in global economic and legal contexts, preparing them for professional challenges in tax advisory, corporate finance, and regulatory environments. • Develop essential academic writing and research skills, preparing them for their final thesis by learning how to structure arguments, conduct independent research, and present findings in a scholarly manner.

Content
<ul style="list-style-type: none"> • Providing an overview of all topics covered during the studies and helps making linkages between those, • Issues on current relevant topic are discussed and reviewed academically, • Working independently on a given task (e.g. research area, current issue), which needs to be reflected and discussed academically, • Topics might be more practical or more theoretical oriented. • According to the type of project, the term paper will be a written report about the practical work and the finding or a scientific paper about a research area, • At the end, major findings should be presented to all participants.

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Assignment	2.67 %

Module TL 5 6330: Business Taxation and Corporate Environment

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Elective Module	5	Winter Term	-	English	Prof. Dr. Ralf Klapdor

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 30	150 h	60 h	90 H	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> Analyze the influence of social, cultural, religious, geographical, and historical factors on national and international tax and public revenue systems, equipping them with a holistic understanding of taxation beyond technical rules. Identify and explain real-world examples where external environmental factors significantly impact tax systems, preparing them to assess tax policies in different jurisdictions. Apply and transfer concepts from public finance, particularly the theory of government revenues, to their own tax systems, enabling them to develop informed tax strategies. Compare business taxation across selected countries, recognizing key differences (e.g. transparent vs. intransparent taxation of partnerships, group taxation) and similarities (e.g. handling of losses, anti-tax avoidance rules), providing them with a global perspective essential for international tax consulting and corporate finance.

Content
<ul style="list-style-type: none"> Comparison of different tax types: Trade Tax in Germany, IRAP in Italy, Branch tax in the USA, etc. Taxation of partnerships: in-/transparent taxation, „check the boxes“, business assets of partnership owned by one of the partners Comparative group taxation: requirements for group taxation, withholding taxes, transfer of foreign losses possible? / international loss set-off, allusion to “Holdings Structures” (No. 6). Loss deduction: loss carry back/loss carry forward, limitation of loss carry forward, consideration of losses generated in foreign permanent establishments, constructions to use foreign losses, final losses. Earning stripping rules: thin cap rules, misuse of financial structures (i.e. constructive dividends), requalification of hybrid financial instruments Holding structures: participation exemption, taxation of dividends, taxation of capital gains, current-value depreciation, liquidation, costs, interest. In this class we turn the traditional Tax Incidence Theory upside down: we do not ask the traditional question: “What is the impact of taxes on economic and other activities?”, but we ask – the other way around – “What is the impact of social, cultural, religious, geographical, historical etc. factors on taxes”. Main topics to be discussed include: Historical vs. Rational Tax Systems, Taxation and Families, Taxation and Growth, Taxation and International Competitiveness; Taxation and Social Justice, Taxation and the Natural Environment, Technical Aspects and Taxation. In the workshop part we identify the Political, Ethical, Philosophical, Social, Religious, Technical, Physiological and other determinants of different real world tax systems.

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written exam, assignment or any combination	2.67 %

Module TL 5 6320: Business Analysis

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Elective Module	5	Winter Term	-	English	Prof. Dr. Ute Merbecks

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 30	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	TL 3 6351 Corporate Finance	-

Learning Outcomes
<p>Upon successful completion of the course, students will be able to evaluate companies by using different valuation techniques in order to understand the value creation process. As a pre-requisite students will:</p> <ul style="list-style-type: none"> • Define models for the analysis of value creation in companies (e.g., resource based view, value chain, network). • Describe the performance measurement taxonomy. • Perform a financial statement analysis. • Identify and compare different valuation techniques for financial decision making under certainty and uncertainty. • Evaluate a company by using the multiple approach, present value models, and the Free Cashflow approach. • Explain the limitations of valuation approaches. • Write an Equity Report <p>The different methods for company evaluation are used in M&A-transactions, for Initial Public Offerings (IPO) as well as in company law and tax regulation. Based on the module students have internalized the assumptions of the valuation theories and will be able to reflect market prices of companies critically and to apply company evaluation techniques for decision making.</p>

Content
<ul style="list-style-type: none"> • Value Creation and Performance Measurement • Basic Financial Calculations: Assumptions, Project Valuation under Certainty, Project Valuation under Uncertainty • Financial Statement Analysis: Overview, Principles of Financial Statement Analysis, Fields of Financial Statement Analysis • Business Valuation Models: Background, Valuation with Multiples, Present Value Model, Free-Cashflow Model • Case Studies

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written exam, oral exam, assignment or any combination	2.67 %

Module TL 5 6331: International Tax Policy

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Elective Module	5	Winter Term	-	English	Prof. Dr. Ralf Klapdor

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 30	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> Understand and analyze current topics in international taxation, enabling them to stay updated on global tax trends and challenges. Evaluate the work of the OECD in the field of international taxation and anticipate potential future developments, preparing them for roles in tax policy, advisory, and corporate finance. Explain key problems in international taxation, such as base erosion and profit shifting (BEPS) and digital taxation, and illustrate potential solutions, equipping them with critical problem-solving skills for international tax planning and compliance.

Content
<ul style="list-style-type: none"> Introduction of actors in international tax policy Model Tax convention and transfer pricing guidelines BEPS action points (problem statements, relation to our modules, solutions) Pillar 1 and Pillar 2 (problem statements, relation to our modules, solutions) Transformation in EU-law and national law, for example the ATAD, the minimum taxation and other developments Latest reports

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written exam, assignment or any combination	2.67 %

Module TL 5 6328: Auditing and Corporate Governance

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Elective Module	5	Winter Term	-	English	Prof. Dr. Philipp Schorn

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 30	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	TL 1 6345: Introduction to Business Administration TL 1 6346: Civil Law and Corporate Law TL 2 6310: Financial Accounting	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> Discuss the role of auditors in modern capital markets using economic models in order appreciate the role of auditors as well as the need for the regulation of the profession Critically evaluate individual corporate governance elements and different frameworks using the agency as well as the stakeholder model in order to provide recommendations for the development of corporate governance systems. Identify ethical issues in auditing and apply professional standards and code of ethics in order to ensure the quality of an audit. Explain the key rules and requirements with regards to financial statement auditing within the European Union in order to understand how to access the job of a certified public accountant and where they face pitfalls. Apply the key techniques of auditing in order to preform individual tasks of a financial statement audits.

Content
<ul style="list-style-type: none"> Fundamental concept of corporate governance Corporate control, management incentives and compensation Board structures and other internal elements of corporate governance in different jurisdictions Regulation of auditing Basic audit concepts (audit risk model, concept of materiality) Risk based audit approach Auditing internal control Statistical and non-statistical tools for auditing Auditing selected business processes Reporting on financial statement audits

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Oral exam, assignment or any combination.	2.67 %

Module TL 5 6329: Abgabeordnung und Steuergesetzgebung (in Deutscher Sprache)

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Elective Module	5	Winter Term	-	Deutsch	Prof. Dr. Ralf Klapdor

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 30	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes
<p>Nach erfolgreichem Abschluss des Moduls werden die Studierenden in der Lage sein:</p> <ul style="list-style-type: none"> • Grundlegende praxisrelevante Rechtsfragen aus den Bereichen des Steuerverfahrensrechts und des Verfahrens vor den Finanzgerichten zu identifizieren und zu beschreiben. • Für Fragestellungen in den o.g. Gebieten mögliche rechtliche Lösungswege aufzuzeigen, sowie Planungen, Entscheidungen und Handlungen in der steuerberatenden Praxis auch an Anforderungen des Steuerverfahrensrechtes auszurichten. • Aktuelle steuerrechtliche Fragestellungen zu analysieren und die Relevanz für die Steuerberatungspraxis zu beurteilen. • Alternative Möglichkeiten des Gesetzgebers zu diskutieren und die Relevanz für die Steuerberatungspraxis und Reaktionsnotwendigkeiten herauszuarbeiten.

Content
<ul style="list-style-type: none"> • Wechselnde Inhalte aufgrund der jeweils in einem Jahr anhängigen Steuergesetzgebung • Grundbegriffe und Gegenstand des Steuerverfahrensrechts • Steuererklärungen • Ermittlungsverfahren des Finanzamts • Steuerbescheide • Steuerzahlung, Vollstreckung bei Nichtzahlung • Einspruch gegen Steuerbescheide • Finanzgerichts-Verfahren • Änderungen von Steuerbescheiden durch das Finanzamt • Ausgewählte Besonderheiten im Steuerverfahren

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Prüfung	Mündliche Prüfung, Hausarbeit oder eine Kombination	2.67 %

Module TL 5 6263: Economics of Digital Markets

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Elective Module	5	Winter Term	IBM 3 6263	English	Prof. Dr. Jörn Sickmann

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
60	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	TL 2 6102: Introduction to Economics	-

Learning Outcomes
<p>This course is designed to provide students with a comprehensive understanding of the principles underlying digital markets. Upon successful completion of this module, students will be able to:</p> <ul style="list-style-type: none"> Analyse digital markets using fundamental economic concepts. Explore the business models of digital platforms. Explore the impact of digitalization on traditional economic models. Examine the market structures emerging in the digital economy, evaluate the effects of network effects and platform characteristics on market outcomes. Analyse the dynamics of competition, innovation, and market power in digital markets. Understand possible challenges for market regulation, antitrust, privacy, and consumer protection.

Content
<p>The course combines lectures, case studies and group discussions to provide a holistic learning experience. Real-world examples will be used to illustrate theoretical concepts, allowing students to develop a nuanced understanding of the economics of digital markets. Topics include:</p> <ul style="list-style-type: none"> Economic foundations of Digital Economics Business Models in Digital Markets Market Structure and Market Dynamics Data and Information Economics Platform Economics Market Regulation and Antitrust Policy in the Digital Economy Data and Consumer Protection in Digital Markets Artificial Intelligence: Opportunities and Challenges for businesses and policymakers Emerging Trends and Future Outlook

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written exam, assignment or any combination	2.67 %

Module TL 6 6037: Internship or Semester Abroad

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Required Module	6	Summer Term	-	-	Various

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
-	Internship 20 weeks full-time Semester Abroad Depends on host university	-	-	30

Formal Prerequisites	Recommended Prerequisites	Further Information
90 CP	-	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> Assess the relevance and significance of the study they have undertaken within the broader global or practical context. Comprehend and meet the requirements of the home university and the host institution and create a strategic plan to coordinate personal interests and aspirations around these requirements. Utilize their academic knowledge and skills to practical challenges and tasks in the host country or workplace. Apply their additional intercultural competency, their improved language command and their expanded communication and professional skills to specific situations, preparing them for careers in international and multicultural environments.

Content
<p>(1) Internship</p> <ul style="list-style-type: none"> Minimum 20-weeks placement in a tax advisory firm, corporate tax department, law firm, financial institution, or international organization. Exposure to practical applications of tax law, financial regulations, and legal frameworks in a real business environment. Engagement with professionals in tax advisory, compliance, legal consulting, or financial services. Observation and application of cross-border tax issues, compliance regulations, and corporate legal strategies. <p>(2) Study Semester Abroad</p> <ul style="list-style-type: none"> Academic exchange at a (partner) university, focusing on courses related to international taxation, corporate law, and financial regulations. Immersive intercultural learning experience, adapting to different legal and business education systems. Expansion of language proficiency and development of an international professional network. Exploration of global perspectives on taxation policies, trade regulations, and legal systems. <p><i>Both options require students to critically reflect on their experiences and connect them to their academic knowledge and future career goals.</i></p>

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Internship <ul style="list-style-type: none"> Recognition of internship Internship report Semester Abroad <ul style="list-style-type: none"> Recognition of host university and courses At least 20 CP from host university Report 	-	Unmarked

Module TL 7 6338: Guidance Module

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Required Module	7	Winter Term + Summer Term	-	English	Prof. Dr. Ralf Klapdor

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
60	150 h	30 h	120 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> Describe the different job opportunities after completion of this study program. Identify opportunities for internships or a semester abroad. Develop their own idea for their future career path. Choose the electives which fit best to their future path and evaluate topics for projects or the bachelor thesis.

Content
<p>Each semester all important aspects of the current and future semesters will be covered and discussed with the students. This includes:</p> <ul style="list-style-type: none"> Finding companies for internships Foreign host-universities Future job opportunities. Knowledge about "big four" and "next ten" Choosing electives and/or finding a project or thesis topic Academic writing support

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Certificate	-	Unmarked

Module TL 7 6354: Digital Skills in Taxation

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Required Module	7	Winter Term + Summer Term	-	English	Prof. Dr. Ralf Klapdor

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
60	150 h	30 h	120 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to navigate the digital world with the help of various digital future skills. They will have mastered a variety of general digital skills, as well as domain-specific digital skills for tax consulting. Thereby, they will be able to:</p> <ul style="list-style-type: none"> Understand the important role of software applications and digital tools through hands-on application, in order to grasp their influence on the future work in tax administration. Collaborate in cross-functional teams by practicing agile working methods, in order to be equipped for working in hybrid (office vs. home office/remote) international teams Apply procedural thinking by practicing low-code development and simple programming tasks, in order to understand the inner workings of digital technologies and software applications. Analyse digital business models by applying the business model canvas in several use cases, in order to understand value creation in the digital economy. Appraise the increasingly important role of the customer by performing data-based customer analyses, in order to be able to work in a customer-centric manner. Understand different types of software applications for different tasks in tax accounting (e.g., bookkeeping, tax balance sheets etc.) and tax returns, in order to select task-appropriate applications in practice. Use the software application DATEV by solving various practice cases in taxation (tax accounting as well as tax returns for different types of taxes), in order to gain experience in one of the most widely used digital tools in tax consulting.

Content
<p>General digital skills</p> <ul style="list-style-type: none"> Lateral and divergent thinking as a fundamental principle of digital innovation Procedural thinking, low/no-code development and coding essentials Team collaboration and co-creation with virtual whiteboards (e.g., Miro, Mural etc.) Agile working methods (Kanban, SCRUM, OKR etc.) Analysing and understanding digital business models with the digital Business Model Canvas <p>Domain-specific digital skills</p> <ul style="list-style-type: none"> The way from bookkeeping to a tax balance sheet (the German E-Bilanz) in a software application like DATEV Usage of digital tools by tax advisors Software applications for income tax Software applications for corporate income tax and trade tax Software applications for international tax planning

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Certificate	-	Unmarked

Module TL 7 6355: Comprehensive Case Study

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Required Module	7	Winter Term + Summer Term	-	English	Prof. Dr. Ralf Klapdor

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
60	150 h	30 h	120 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> Integrate and summarize key concepts from the study program, demonstrating a comprehensive understanding of German national taxation and international taxation. Apply theoretical knowledge to complex, real-world tax scenarios, enhancing their problem-solving skills for professional tax advisory and financial consultancy roles. Present and justify their solutions effectively, developing their ability to communicate tax-related issues to clients, stakeholders, and regulatory bodies.

Content
<ul style="list-style-type: none"> Review and consolidate key concepts from tax-related modules, emphasizing their relevance to real-world tax advisory and corporate taxation. Discuss practical applications of tax knowledge in daily work as a tax expert, focusing on case studies relevant to tax advisory firms and multinational corporations. Analyze and solve comprehensive case studies covering German national taxation and international taxation, ensuring the practical application of acquired skills. Prepare and present case study solutions, strengthening their ability to structure arguments, justify tax decisions, and provide strategic tax advice.

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Oral exam, assignment or any combination	2.67 %

Module TL 7 6041: Bachelor Thesis

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Required Module	7	Winter Term + Summer Term	-	English Deutsch	Various

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
-	360 h	-	360 h	12

Formal Prerequisites	Recommended Prerequisites	Further Information
175 CP or 145 CP (only if TL 6 6037: Internship or Semester Abroad is missing)	-	-

Learning Outcomes
<p>Upon successful completion of the module, students will be able to:</p> <ul style="list-style-type: none"> Independently plan, structure, and execute a research project addressing a relevant topic in International Taxation and Law. Critically analyze and synthesize academic literature, theories, and empirical findings to develop a well-founded research framework. Apply appropriate research methods to collect, evaluate, and interpret data in a structured and academically rigorous manner. Develop innovative solutions or strategic insights based on in-depth research and critical reflection. Demonstrate advanced analytical and problem-solving skills by formulating clear research questions and deriving sound conclusions. Communicate complex ideas effectively in a coherent, structured, and academically sound written thesis. Adhere to academic integrity and ethical standards in research and professional writing. Reflect on the research process and its implications for academic and professional development.

Content
<ul style="list-style-type: none"> Selection and formulation of a research topic relevant to International Taxation and. Development of a research proposal, including problem definition, objectives, and methodology. Review of relevant literature and theoretical frameworks to establish the research context. Application of qualitative and/or quantitative research methods for data collection and analysis. Critical discussion and interpretation of findings in relation to existing research and practical implications. Academic writing and structuring of the thesis according to formal research standards. Guidance and supervision by faculty members throughout the research process. <p><i>The bachelor thesis serves as the capstone of the program, demonstrating students' ability to conduct independent academic work and apply their knowledge to real-world business challenges.</i></p>

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Thesis	15 %

Module TL 7 6042: Colloquium

Classification	Study Semester	Offered	Equivalent	Language	Responsible Professor
Required Module	7	Winter Term + Summer Term		English Deutsch	Various

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
-	90 h	8 h	82 h	3

Formal Prerequisites	Recommended Prerequisites	Further Information
207 CP	-	-

Learning Outcomes
<p>Upon successful completion of the module, students demonstrate their ability to:</p> <ul style="list-style-type: none"> • Present the results of their BA thesis, including its theoretical foundations, methodologies, and practical implications, while highlighting their original contributions in a structured and academically sound manner. • Engage in critical discussions in the context of existing research and scholarship. • Reflect on their research process by identifying strengths, limitations, and potential areas for further study. • Exhibit confidence in presenting their research in professional and academic settings, thereby performing professionally in future careers or postgraduate studies.

Content
<p>Oral presentation of the bachelor thesis, summarizing key research questions, methodology, findings, and conclusions.</p> <ul style="list-style-type: none"> • Defense and discussion of the thesis in a formal academic setting, addressing questions and critiques from faculty members. • Critical reflection on the research process, including challenges faced and lessons learned. • Academic debate, demonstrating subject-matter expertise and analytical thinking. • Evaluation of research competencies, including methodological rigor, argumentation, and the ability to communicate findings effectively.

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Oral exam	5 %