

STUDY SCHEDULE

INTERNATIONAL TAXATION AND LAW

BACHELOR OF ARTS



Faculty
Society and Economics

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RECOMMENDED STUDY PLAN

SEMESTER 1	General Taxation Law	Basics of Business and Law	Corporate Law	Civil Law	Business Mathematics	Descriptive Statistics
	5 CP	5 CP	5 CP	5 CP	5 CP	5 CP
SEMESTER 2	Business Taxation	Basics of International Taxation	Bookkeeping and Financial Accounting	Management Accounting	European Union Law	Basic Methods
	5 CP	5 CP	5 CP	5 CP	5 CP	5 CP
SEMESTER 3	Double Tax Treaties	Corporate Finance	International Accounting and Corporate Development	Basics of Economics	Information Technologies and Applied Software	Project
	5 CP	5 CP	5 CP	5 CP	5 CP	5 CP
SEMESTER 4	European and Foreign Taxation	Transfer Prices	Determination of Tax Bases	Contracts and Controlling	Elective Subjects	
	6 CP	5 CP	5 CP	6 CP	8 CP	
SEMESTER 5	International Tax Planning	Balance Sheet Analysis and Taxation Software	Public Finance and Tax Policy	Project	Elective Subjects	
	5 CP	6 CP	6 CP	5 CP	8 CP	
SEMESTER 6	Internship or Semester Abroad					
	30 CP					
SEMESTER 7	Workshop: Academic Writing	Business Simulation	Project	Bachelor Thesis		Colloquium
	5 CP	5 CP	5 CP	12 CP		3 CP

Taxation	Business Administration	Economics	Law	Methods

TL_1 BASICS OF BUSINESS AND LAW

MODULE-NO.	TL_1
COURSES	TL_1.1 Basics of Business Administration TL_1.2 Basics of Law
EQUIVALENT	-
RESPONSIBLE PROFESSOR	N.N.
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per Week
WORKLOAD	180 h
SIGNIFICANCE OF MARK	3.0 %
STUDY SEMESTER	1 st Semester
OFFER	Winter Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam
LEARNING OUTCOMES	<p>Through successful participation in this course students will be enabled to identify the essentials of doing business inside a company. They will also be able to discuss the role of an entrepreneur and the process of business planning and also to describe the importance of the different parts of business administration.</p> <p>The students will acquire a basic understanding of the fields of law that are important for their study. They will be familiar with the principle concepts and classifications of law, such as civil law, criminal law and public law. They will be able to identify which areas of law deal with certain situations in society or business, and to explain how those fields of law relate to each other. Further, the students will be enabled to employ methods to solve cases on their own. The students will have the ability to understand legal texts and argue a simple case under German civil law. They will be able to solve basic legal problems of contracts systematically without losing sight of the practical relevance of the outcome. They will be able to explain the economic and legal effects of contract design and to interpret major contract tools for procurement and distribution.</p>

TL_1.1 BASICS OF BUSINESS ADMINISTRATION

EQUIVALENT	GD_4.1, IB_1.1, Ir_3.1
TYPE	Lecture
SIZE OF GROUP	Up to 180
CREDIT POINTS	3 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	90 h
BIBLIOGRAPHY	<p>Nickels, W.; J. McHugh, and S. McHugh (2010) <i>Understanding Business</i>, 9th ed., Columbus Ohio: McGraw Hill Higher Education.</p> <p>Dias, L. and A. J. Shah (2009) <i>Introduction to Business</i>, Columbus Ohio: McGraw Hill Higher Education.</p> <p>Nickels, W. G., J. McHugh, and S. McHugh (2012) <i>Business: Connecting Principles to Practice</i>, Columbus Ohio: McGraw Hill Higher Education.</p>
CONTENT	<p>The main topics to be covered are:</p> <ul style="list-style-type: none"> • business planning and entrepreneurship • business models, target systems and strategies • (meaning of a business model, target system of an business, strategy development, products and services) • analysis of market, customer and competitor • (analysis of the market and the framework, competitor analysis, portfolio techniques, SWOT-analysis, marketing) • design of the net product • (net product and value chain, application of the value chain concept, lean production, franchising) • corporation structures • (basics and connections, legal form, organisational structure, corporate governance, human resource management, corporate development) • accounting • (basics and connections, external accounting, internal accounting, planning calculations) • financing and shareholder value • (basics and connections, financing, due diligence, the shareholder value approach) • summary: the business plan

TL_1.2 BASICS OF LAW

EQUIVALENT	-
TYPE	Lecture
SIZE OF GROUP	Up to 60
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	60 h
BIBLIOGRAPHY	<p>Foster, N. and S. Sule (2010) <i>German Legal System and Laws</i>, 4th ed., Oxford: Oxford University Press.</p> <p>Raymond W. (2008) <i>Law – A Very Short Introduction</i>. 1st ed., Oxford: Oxford University Press.</p> <p>Reimann and Zekoll (2006) <i>Introduction to German Law</i>, 2nd ed..</p> <p>Fisher, H. (2006) <i>The German Legal System & Legal Language</i>, 3rd ed..</p> <p>Wendler, Tremml and Bückler (2008) <i>Key Aspects of German Business Law</i>, 4th ed..</p>
CONTENT	<p>The lecture will give an overview of basic legal terms and basic legal concepts and about the following major fields of law:</p> <ul style="list-style-type: none"> • constitutional law and administrative law • civil law • criminal law • commercial law • procedural law <p>The lecture will provide the basics in these fields and point out the structures of law. Further, methods for the application of law will be exercised.</p>

TL_2 BUSINESS MATHEMATICS

MODULE-NO.	TL_2
EQUIVALENT	IB_3
RESPONSIBLE PROFESSOR	Prof. Dr. Gernot Müller
TYPE	Lecture and accompanying Exercise
SIZE OF GROUP	Up to 120
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3.0 %
STUDY SEMESTER	1 st Semester
OFFER	Winter Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam
LEARNING OUTCOMES	By the end of the course students will be able to apply mathematical tools in order to calculate key figures required for analysis and decision making in business and economics. Furthermore, they will be prepared to illustrate standard economic issues with mathematical models and will be versed in applying relevant mathematical concepts to solve basic economic optimization problems.
BIBLIOGRAPHY	Chiang, A. C., et al (2005) <i>Fundamental Methods of Mathematical Economics</i> , 4 th international ed., New York: McGraw Hill. Jacques, I. (2013) <i>Mathematics for Economics and Business</i> , 7 th ed., Harlow et al: Pearson. Soper, J. (2004) <i>Mathematics for Economics and Business: An Interactive Introduction</i> , 2 nd ed., Croydon: Wiley-Blackwell Publishing.
CONTENT	In this module, core mathematical concepts relevant to business administration and economics are introduced, explained, and applied to practical examples. The topics to be covered are primarily: <ul style="list-style-type: none"> • linear equations and systems of linear equations; • non-linear equations; • matrix algebra; • differentiation and integration; • marginal concepts, rates of change, and elasticities; • simple and compound interest; • unconstrained and constrained optimization problems;Lagrange multipliers.

TL_3 DESCRIPTIVE STATISTICS

MODULE-NO.	TL_3
EQUIVALENT	IB_4, IR_4
RESPONSIBLE PROFESSOR	Prof. Dr. Gernot Müller
TYPE	Lecture and accompanying Exercise
SIZE OF GROUP	Up to 180
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3.0 %
STUDY SEMESTER	1 st Semester
OFFER	Winter Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam
LEARNING OUTCOMES	The course aims to provide students with basic statistics applied by management and administration. By the end of the course, they will know the main concepts and can assess the relevance and shortcomings of these techniques. Furthermore, students will be able to use the statistical methods in order to solve realistic decision problems and learn to draw conclusions from available data.
BIBLIOGRAPHY	Levin, R.I. and D.S. Rubin (2008) <i>Statistics for Management</i> , 7 th ed., Dorling Kindersley. Sullivan, M. (2011) <i>Fundamentals of Statistics</i> , 3 rd ed., Englewood Cliffs: Prentice Hall.
CONTENT	The main focus is on descriptive statistics and probability theory with practical case studies and exercises from economics, business management, and social sciences. Main topics to be covered include: <ul style="list-style-type: none"> • data collection and presenting techniques; • measures of location, position, dispersion, and concentration; • probability theory and distributions; • sampling theory and distributions; • introduction to estimation, formulation of hypotheses, tests of significance, and confidence intervals; • analysis of variance; fundamentals of time series analysis.

TL_4 GENERAL TAXATION LAW

MODULE-NO.	TL_4
EQUIVALENT	-
RESPONSIBLE PROFESSOR	Prof. Dr. Norbert Dautzenberg
TYPE	Lecture an accompanying Exercise
SIZE OF GROUP	Up to 60
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3.0 %
STUDY SEMESTER	1 st Semester
OFFER	Winter Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam, Assignment or any combination
LEARNING OUTCOMES	At the end of the course students can classify the different types of taxes. They are able to compare different ways of calculating taxable income of income tax and corporate income tax. Students can discuss different elements of tax bases and explain different types of tax tariffs. Students have gained experience in using legal texts to base their opinion on them, and in developing ideas concerning the economic consequences of existing legal solutions.
BIBLIOGRAPHY	<p>Amann, R. (2013) <i>German Tax Guide</i>, 2nd ed., München: Hermann Luchterhand Verlag.</p> <p>English translation of German income tax and corporation tax laws</p> <p>Djanani, C., Brähler, G., and Lösel, C. (2007) <i>German Income Tax</i>, Frankfurt am Main: Verlag Recht und Wirtschaft GmbH.</p> <p>Wolff, F., Voelker, D., and Bott, K. (2005) <i>German Tax and Business Law</i>, London: Sweet & Maxwell.</p>
CONTENT	<ul style="list-style-type: none"> • basics in taxation: fundamental terms, legal framework, general tax law (Fiscal Code) • specific tax law: overview of the German tax system: Income Tax, Corporate Income Tax, Trade Tax, Value Added Tax VAT, Inheritance and Gift Tax, Real Property Tax, Real Property Transfer Tax • German Income tax in detail: tax liability, tax base (profit types of income, surplus types of income, loss deduction, special expenses, extraordinary expenses), tax tariff

TL_5 CORPORATE LAW

MODULE-NO.	TL_5
EQUIVALENT	-
RESPONSIBLE PROFESSOR	Prof. Dr. Heiko Wilde
TYPE	Lecture an accompanying Exercise
SIZE OF GROUP	Up to 60
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3.0 %
STUDY SEMESTER	1 st Semester
OFFER	Winter Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam, Oral Exam, Assignment, or any combination
LEARNING OUTCOMES	Students will acquire an in-depth understanding of various fundamental areas of corporate law and will be able to identify important areas of corporate law and relate them to various typical business situations. The students will be enabled to argue simple cases regarding frequently recurring business situations. They will be enabled to establish links between company law and tax law. The students will also be able to act as an intermediary for the legal profession in the area of corporate law.
BIBLIOGRAPHY	Wirth, G. et.al. (2010) <i>Corporate Law in Germany</i> , 2 nd ed., München: Beck Juristischer Verlag. Wendler, Tremml, Bückler, (2008) <i>Key Aspects of German Business Law</i> , 4 th ed.
CONTENT	Main topics to be covered are: <ul style="list-style-type: none"> • fundamentals of corporate and commercial law (Kaufmann term, substantive commercial law and commercial register) in Germany including an overview over types of companies • partnerships, in particular GbR and GmbH & Co. KG • GmbH • Aktiengesellschaft • introduction into the law of corporate groups, in particular Unternehmensverträge (enterprise agreements) Introduction into the law of corporate reorganizations (Umwandlungen)

TL_6 CIVIL LAW

MODULE-NO.	TL_6
EQUIVALENT	-
RESPONSIBLE PROFESSOR	Prof. Dr. Heiko Wilde
TYPE	Lecture an accompanying Exercise
SIZE OF GROUP	Up to 60
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3.0 %
STUDY SEMESTER	1 st Semester
OFFER	Winter Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam, Oral Exam, Assignment, or any combination
LEARNING OUTCOMES	Students will acquire various fundamental areas of civil law with a focus on contracts, torts and property law. The students will be able to identify important legal issues in these areas and relate them to various typical real-life situations. The students will be enabled to argue simple cases regarding frequently recurring situations. The students will also be able to act as an intermediary for the legal profession in the area of civil law
BIBLIOGRAPHY	Foster, N. and S. Sule (2010) <i>German Legal System and Laws</i> , 4 th ed., Oxford: Oxford University Press. Reimann, Zekoll (2006) <i>Introduction to German Law</i> , 2 nd ed. Fisher, H. (2006) <i>The German Legal System & Legal Language</i> , 3 rd ed. Wendler, Tremml, and Bücken (2008) <i>Key Aspects of German Business Law</i> , 4 th ed.
CONTENT	Basic terms and concepts of civil law, such as persons and things. Contracts, in particular conclusion, termination, remedies, and special types of contracts, e.g. purchase contract, rental contract, building/repair contract, and legal remedies of the buyer/lessee/customer under the statutory German law relating to these types of agreements. Torts. Property, in particular transfer of title to movable and immovable property, encumbrances, pledges and transfers serving as collateral.

TL_7 BOOKKEEPING AND FINANCIAL ACCOUNTING

MODULE-NO.	TL_7
COURSES	TL_7.1 Bookkeeping TL_7.2 German Financial Accounting
EQUIVALENT	IB_7
RESPONSIBLE PROFESSOR	Prof. Dr. Philipp Schorn
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per Week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3.0 %
STUDY SEMESTER	2 nd Semester
OFFER	Summer Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam
LEARNING OUTCOMES	At the end of the course students will be able to perform adjustment bookings and closing entries in double-entry bookkeeping using journal format as well as T-accounts. They will be familiar with setting-up a trial balance as well as an adjusted trial balance. Students will recognize main German financial accounting rules and apply these to setting up financial statements as well as to analyse them. Furthermore, students will be enabled to relate the bookkeeping procedures to the final outputs of the financial accounting processes.

TL_7.1 BOOKKEEPING

EQUIVALENT	IB_7.1
TYPE	Lecture
SIZE OF GROUP	Up to 120
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	60 h
BIBLIOGRAPHY	<p>Bragg, S.M. (2011) <i>Bookkeeping Essentials</i>, Hoboken: Wiley & Sons.</p> <p>Power, M., B. E. Needles, and S. V. Crossons (2011) <i>Accounting Principles</i>, 11th ed., Andover: Cengage Learning EMEA.</p> <p>Waybright, J. and R. Kemp (2010) <i>Financial Accounting</i>, Upper Saddle: Pearson Prentice Hall.</p> <p>Döring, U. and R. Buchholz (2011) <i>Buchhaltung und Jahresabschluss</i>, 12th ed., Berlin: ESV.</p>
CONTENT	<p>Bookkeeping is mainly the process of recording financial transactions. During the course relevant bookkeeping systems are outlined and the preparation of basic financial statements is discussed. Main topics of the course include:</p> <ul style="list-style-type: none"> • balance sheet and profit-and-loss account • stock-taking and inventory • trial balance and adjusted trial balance • accounting equation and double entry system • discounts, returns & allowances and VAT • depreciation, accruals and deferrals • utilisation of accounting information and financial statements <p>The relevant bookkeeping processes and concepts are presented and explained throughout the course.</p>

TL_7.2 FINANCIAL ACCOUNTING

EQUIVALENT	IB_7.2
TYPE	Lecture
SIZE OF GROUP	Up to 120
CREDIT POINTS	3 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	90 h
BIBLIOGRAPHY	<p>Waybright, J. and R. Kemp (2010) <i>Financial Accounting</i>, Upper Saddle: Pearson Prentice Hall.</p> <p>Coenenberg, A. G., A. Haller, and W. Schultze (2009) <i>Jahresabschluss und Jahresabschlussanalyse</i>, 21st ed., Stuttgart: Schaeffer-Poeschel.</p> <p>Fey, G. and G. Fladt (2005) <i>Deutsches Bilanzrecht / German Accounting Legislation: Deutsch-Englische Textausgabe mit einführenden Erläuterungen</i>, 4th ed., Düsseldorf: IDW.</p>

CONTENT	<p>Financial accounting is the process of gathering, summarizing and reporting financial data for external use. The statements have to be produced based on Accounting Principles which differ in various countries. The principles and concepts relevant for Germany are discussed and explained in this course. The main topics to be covered are:</p> <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• accounting for assets according to German accounting rules: recognition and measurement of tangible and intangible non-current assets, for inventories, and for financial instruments• Accounting for assets and liabilities according to German accounting rules: recognition and measurement of assets and liabilities (debt and provisions)• treatment of special balance sheet items: recognition and measurement of deferred taxes• profit and loss statement and balance sheet according to German accounting rules• special accounting rules for group accounts in Germany. <p>The course provides a basis for the understanding of other financial accounting systems.</p>
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TL_8 MANAGEMENT ACCOUNTING

MODULE-NO.	TL_8
EQUIVALENT	IB_8
RESPONSIBLE PROFESSOR	Prof. Dr. Ralf Bauer
TYPE	Lecture and accompanying Exercise
SIZE OF GROUP	Up to 120
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3.0 %
STUDY SEMESTER	2 nd Semester
OFFER	Summer Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	Basic knowledge of bookkeeping
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam
LEARNING OUTCOMES	The course provides an overview of management accounting. After having defined important expressions the total cost accounting system (cost types, cost centers, cost objects) is presented critically discussing deficits of the methods. The course also examines modern cost accounting systems as an improvement. Applied controlling methods are topics to extend the understanding of costs. Finally, decision oriented costs are discussed.
BIBLIOGRAPHY	<p>Drury, C. (2009) <i>Management Accounting for Business</i>, 4th ed. Andover: Cengage Learning EMEA.</p> <p>Powers, M., B. E. Needles, and S.V. Crosson (2010) <i>Financial and Managerial Accounting Principles</i>, 9th ed., Andover: Cengage Learning EMEA.</p> <p>Horngrén, C. et.al. (2008) <i>Cost Accounting: A Managerial Emphasis</i>, 13th ed., Harlow: Pearson Education.</p> <p>Haberstock, L. (2008) <i>Kostenrechnung I</i></p>

CONTENT	<p>The course handles the following topics:</p> <ul style="list-style-type: none">• overview of management accounting• fundamentals of management accounting• cost type accounting• cost centre accounting• cost object accounting• systems of cost accounting• direct costing• activity based costing (ABC)• common costs: methods and challenges
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TL_9 BUSINESS TAXATION

MODULE-NO.	TL_9
EQUIVALENT	-
RESPONSIBLE PROFESSOR	Prof. Dr. Norbert Dautzenberg
TYPE	Lecture and accompanying Exercise
SIZE OF GROUP	Up to 60
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3.0 %
STUDY SEMESTER	2 nd Semester
OFFER	Summer Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination
LEARNING OUTCOMES	Through the successful participation in this course students are able to explain the basic elements of the corporate income tax and the German trade tax. They can calculate the German corporate income and trade tax and solve cases about German group taxation, interest barriers, etc. They can compare the tax burden of partnerships and corporations.
BIBLIOGRAPHY	<p>Djanani, C., G. Brähler, and C. Lösel (2007) <i>German Income Tax</i>, Frankfurt am Main: Verlag Recht und Wirtschaft GmbH.</p> <p>Wolff, F., D. Voelker, and K. Bott (2005) <i>German Tax and Business Law</i>, London: Sweet & Maxwell.</p> <p>Endres, D., C. Fuest, and C. Spengel (2010) <i>Company Taxation in the Asia-Pacific Region, India and Russia</i>, Berlin: Springer Verlag.</p>

CONTENT	Major topics will include: <ul style="list-style-type: none">• Corporate Income Tax: tax liabilities, tax assessment, taxable income, tax tariff, special questions (hidden profit distribution, corporate tax systems, interest barrier, non-deductible expenses)• German group taxation: requirements, determining the income of integrated companies, determining the income of parent companies• Trade Tax: types of business enterprises, assessment basis, additions (§ 8 TAA), reductions (§ 9 TAA), tax tariff and § 35 ITA• taxation of partnerships: two-stage profit determination, separate balance sheets, supplementary balance sheets, case studies (e.g. comparison of tax burden of corporations and partnerships)• exercises solving tax cases (German tax law)
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TL_10 EUROPEAN UNION LAW

MODULE-NO.	TL_10
EQUIVALENT	IR_10
RESPONSIBLE PROFESSOR	Prof. Dr. Heiko Wilde
TYPE	Lecture and accompanying Exercise
SIZE OF GROUP	Up to 120
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3.0 %
STUDY SEMESTER	2nd Semester
OFFER	Summer Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	TL_1.2 Basics of Law
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam, Oral Exam, Assignment, or any combination
LEARNING OUTCOMES	<p>The aim of the module is to equip students with a thorough understanding of the institutional and procedural law of the European Union and the impact of Union law on the national legal orders of the Member States.</p> <p>At the end of the course, students will be able to describe the role of the institutions and the interaction of the political institutions in the law making process. They will be able to choose the appropriate legal remedies available to institutions, member states and individuals. They can further illustrate the relationship between EU and national law on example policy areas, and examine the application of EU law to certain situations</p>
BIBLIOGRAPHY	<p>Reid, A. (2010) <i>European Union (Law Basics)</i>, 4th ed..</p> <p>Davis, K. (2010) <i>Understanding European Union Law</i>, 4th revised ed., London: Routledge Chapman & Hall.</p> <p>Horspool, M. and M. Humphreys (2010) <i>European Union Law</i>, 6th ed., Oxford: Oxford University Press.</p>

CONTENT	<p>EU law has evolved over time and will develop further in the future to serve the objectives and needs of the EU. Having put the current system into an historical perspective, the up-to-date EU legislation will be discussed. The main focus will be on:</p> <ul style="list-style-type: none">• EU legal order• sources of EU law• institutional structure• decision making procedures• legislative process• principles of attributed competence, subsidiarity, proportionality• fundamental rights in EU law
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TL_11 BASICS OF INTERNATIONAL TAXATION

MODULE-NO.	TL_11
EQUIVALENT	-
RESPONSIBLE PROFESSOR	Prof. Dr. Ralf Klappdor
TYPE	Lecture and accompanying Exercise
SIZE OF GROUP	Up to 60
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3.0 %
STUDY SEMESTER	2 nd Semester
OFFER	Summer Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	TL_4 General Taxation Law
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam
LEARNING OUTCOMES	Through the successful participation in this course students should be able to describe the basic principles of international taxation and compare the impact of different methods to eliminate double taxation. They are able to explain the influence of the European Law on national tax systems and solve different cases on international taxation.
BIBLIOGRAPHY	Rasmussen, M. (2011) <i>International double taxation</i> , Alphen/Rhein: Kluwer. Rohatgi, Roy (2005) <i>Principles of international taxation</i> , London: Richmond Law & Tax Ltd. Lang, Michael (2010) <i>Introduction to European tax law</i> , 2 nd ed., London: Spiramus.
CONTENT	Major topics will include: <ul style="list-style-type: none"> • introduction • basic principles of international taxation: principles of international tax law, double taxation and minor taxation, methods for elimination of double taxation, European law and taxation • German international taxation: tax liabilities, tax base and international activities, double tax agreements • international tax planning: basics, international taxation and organisational form, group taxation, basics of transfer pricing

TL_12 BASIC METHODS

MODULE-NO.	TL_12
COURSES	TL_12.1 Project Management TL_12.2 Scientific and Presentation Skills
EQUIVALENT	IB_11
RESPONSIBLE PROFESSOR	Prof. Dr. Ralf Klapdor
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per Week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	Unmarked
STUDY SEMESTER	2 nd Semester
OFFER	Summer Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Certificate
POSSIBLE EXAMINATION	n/a
LEARNING OUTCOMES	<p>By the end of this course students will be able to assess and valuate the factors of successful project management techniques. They will be familiar with the analysis of the impact of resource constraints on achieving project goals and describe the range of different techniques available in project management. They will also be able to apply theoretical insights from their courses to managing effective projects. Furthermore students will be able to position a project within the overall corporate objectives and strategy and understand the project-specific environment: resources, other projects, customers, competition, technology, the economy, subcontractors, the government, suppliers and budget.</p> <p>Having successfully completed the module students will have a critical understanding and knowledge of methods and concepts necessary for planning, organising, and conducting projects and will be able to demonstrate and apply basic research methods to topics from the fields of business, economic and social sciences. Graduates will be able to make an informed choice between different presentation techniques and styles and to demonstrate sound academic writing skills.</p>

TL_12.1 PROJECT MANAGEMENT (CERTIFICATE)

EQUIVALENT	IB_11.1
TYPE	Lecture and accompanying Exercise
SIZE OF GROUP	Up to 120
CREDIT POINTS	3 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	90 h
BIBLIOGRAPHY	<p>Lock, D. (2007) <i>Project Management</i>, 9th ed., Gower Publishing Co Ltd.</p> <p>Gray, C., and E. Larson (2011) <i>Project Management: The Managerial Process (International Editions)</i>, McGraw-Hill.</p> <p>Kuster, J. (2011) <i>Handbuch Projektmanagement</i>, 3rd ed., Heidelberg: Springer</p>
CONTENT	<p>Project management is one of the essential ways of achieving an organization's strategy. This course addresses the basic nature of managing general projects. Contents of this module will cover the whole process of project management, including project initiation, project planning, project implementation and project termination.</p> <p>Major topics will include:</p> <ul style="list-style-type: none"> • basic concepts of project and project management • project selection and definition, team building • communication and conflict management • project planning methods and techniques • types of project organizations • project management life cycle • phases / stages of project management • initiation stage • planning stage/project planning • implementation stage / project execution • closing stage / project termination / project closure • project monitoring and control

TL_12.2 SCIENTIFIC AND PRESENTATION SKILLS (CERTIFICATE)

EQUIVALENT	IB_11.2, IR_7.2
TYPE	Lecture and accompanying Practical Training
SIZE OF GROUP	Up to 180
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	60 h

BIBLIOGRAPHY	<p>Ethridge, D.E. (2004) <i>Research Methodology and Applied Economics</i>, 2nd ed., Ames, IO: Blackwell.</p> <p>Weissman, J. (2008) <i>Presenting to Win: The Art of Telling Your Story</i>, 2nd ed., Upper Saddle River, NJ: Prentice Hall.</p> <p>Fakultät Gesellschaft und Ökonomie der Hochschule Rhein-Waal (2011) <i>Academic Writing Manual</i>, mimeo.</p>
CONTENT	<p>During the course the relevant steps in conducting and presenting own academic work will be discussed. These include: finding research questions, planning and organising academic work, self-management, time management, basic research methods, literature review, academic writing, referencing and citation rules, presentation techniques, slide writing.</p> <p>Throughout the course students will apply the acquired knowledge and skills to topics from the fields of economics and finance.</p>

TL_13 CORPORATE FINANCE

MODULE-NO.	TL_13
EQUIVALENT	IB_13
RESPONSIBLE PROFESSOR	Prof. Dr. Jörn Sickmann
TYPE	Lecture and accompanying Exercise
SIZE OF GROUP	Up to 120
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3.0 %
STUDY SEMESTER	3 rd Semester
OFFER	Winter Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam
LEARNING OUTCOMES	The module is intended to familiarise the students with the basic principles of corporate finance. Students, as prospective managers, will learn the most important theoretical concepts related to investment, financing and valuation. The course teaches students fundamental topics such as investment decision rules, cost of capital, financial valuation, risk, and optimisation of capital structure. By the end of the course students are able to apply, in real world situations, the techniques that have been developed.
BIBLIOGRAPHY	<p>Berk, J., and P. DeMarzo (2010) <i>Corporate Finance</i>, 2nd ed., Prentice Hall.</p> <p>German translation of the book available (Grundlagen der Finanzwirtschaft: Analyse, Entscheidung und Umsetzung, Pearson Studium), English textbook is recommended!</p> <p>Brealey, R.A., Myers, S.C. (2011) <i>Principles of Corporate Finance</i>, 10/E, 2011.</p> <p>Ross, S.A., Westerfield, R.W. and Jordan, J. (2010) <i>Corporate Finance</i>, 9/E, Irwin and McGraw-Hill.</p> <p>Ehrhardt, M. C., and E. F. Brigham (2010) <i>Corporate Finance</i>, 4th ed., South-Western College.</p>

CONTENT	Main topics to be covered include: <ul style="list-style-type: none">• introduction to corporate finance• financial statement analysis• arbitrage and financial decision making• time value of money• investment decision rules• fundamentals of capital budgeting• valuing bonds, stocks• capital markets and the pricing of risk• optimal portfolio choice• capital asset pricing model• alternative models of systematic risk• capital structure in a perfect market.
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TL_14 INTERNATIONAL ACCOUNTING AND CORPORATE DEVELOPMENT

MODULE-NO.	TL_14
COURSES	TL_14.1 International Accounting Standards TL_14.2 Organisation and Corporate Development
EQUIVALENT	IB_14
RESPONSIBLE PROFESSOR	Prof. Dr. Philipp Schorn
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per Week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3.0 %
STUDY SEMESTER	3 rd Semester
OFFER	Winter Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam
LEARNING OUTCOMES	This module introduces students to the basics of international accounting and to the relevant strategy concepts in corporate development. Students gain a basic understanding of managerial concepts and financial reporting under IFRS and are finally able to apply their knowledge in the system of double book-entries. Students will recognize main international accounting standards rules in relation to international financial reporting standards (IFRS) and apply these to setting up financial statements as well as to analyse financial statements. Furthermore, students will be enabled to recognise main differences between German financial accounting and IFRS. All parts of the lecture will be accompanied by case studies.

TL_14.1 INTERNATIONAL ACCOUNTING STANDARDS

EQUIVALENT	IB_14.1
TYPE	Lecture
SIZE OF GROUP	Up to 120
CREDIT POINTS	3 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	90 h

BIBLIOGRAPHY	<p>Picker, R. and Leo, K., and Loftus, J. and Wise, V and Clark, K. and Alfredson, K. (2013): <i>Applying International Financial Reporting Standards</i>. 3rd ed. Chichester: Wiley & Sons.</p> <p>Elliott, B. and J. Elliott (2013) <i>Financial accounting and reporting</i>. 16th ed. Essex, England: Prentice Hall/Financial Times.</p> <p>Ward, A. M. and C. Deegan (2013) <i>Financial Accounting and Reporting: An International Approach</i>, 1st ed. London: McGraw-Hill.</p> <p>IASB (2013) <i>International Financial Reporting Standards</i>.</p> <p>Pellens, B., R. U. Fülbier, J. Gassen, and T. Sellhorn, (2011) <i>Internationale Rechnungslegung</i>. 8th ed. Stuttgart: Schaeffer-Poeschel.</p>
CONTENT	<p>The main topics, with its focus on basic principles of IFRS as well as specific standards and their application to be covered are:</p> <ul style="list-style-type: none"> • introduction to international financial reporting: development from national to global accounting standards, accounting harmonisation and convergence. • legal and historical foundations of IFRS: organisational set up of the IASB, process of standard development, endorsement of standards in EU. • conceptual framework for financial reporting: contents and use of framework • reporting and presentation: legal requirements for IFRS statements and components of financial statements in accordance with IFRS • accounting for income statement and balance sheet items: selected standards on treatment of key balance sheet items (i.e. property, plant, and equipment (IAS 16), intangibles (IAS 38), financial instruments (IFRS 9)) <p>The course provides a basis for the understanding of international financial reporting standards.</p>

TL_14.2 ORGANISATION AND CORPORATE DEVELOPMENT

EQUIVALENT	IB_14.2
TYPE	Lecture
SIZE OF GROUP	Up to 120
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	60 h
BIBLIOGRAPHY	<p>Maurice, S.C. and C.R. Thomas (2010) <i>Managerial Economics: Foundations of Business Analysis and Strategy</i>, 10th ed. [International Edition], New York, NY: McGraw-Hill.</p> <p>Porter, M. E. (1998) <i>Competitive Strategy. Techniques for Analyzing Industries and Competitors</i>, New York: Free Press.</p> <p>Hopkins, M. (2009) <i>Corporate social responsibility and international development: is business the solution</i>. London: Earthscan.</p> <p>Furrer, O. (2010) <i>Corporate level strategy: theory and applications</i>, 1st ed., Abingdon, Oxon New York, NY: Routledge.</p>

CONTENT	<p>Special attention will be attributed to strategic problems to increase competitive advantages. In this context the interaction between corporate development and organisational capabilities is crucial. A variety of modern strategy frameworks and methodologies, such as balanced-scorecard will be combined. Main topics to be covered include:</p> <ul style="list-style-type: none">• managerial concepts• organisational dynamics• incentive compatible contracts• price and non-price strategies• organic and un-organic growth <p>The relevant strategy concepts will be presented and explained throughout the course. Different aspects of corporate development and strategies to achieve market leadership and a sustainable growth will be assessed also from an organisational perspective and by taking into account interdependencies between different players in firms.</p>
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TL_15 BASICS OF ECONOMICS

MODULE-NO.	TL_15
COURSES	TL_15.1 Microeconomics TL_15.2 Macroeconomics
EQUIVALENT	IB_5, IR_2
RESPONSIBLE PROFESSOR	Prof. Dr. Alkas
CREDIT POINTS	5 CP
CONTACT HOURS	6 CH per Week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3.0 %
STUDY SEMESTER	3 rd Semester
OFFER	Winter Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam
LEARNING OUTCOMES	<p>Upon successful completion of the course, students will be able to describe the basic mechanisms at work in the economic system. They will be able to illustrate the theoretical foundations of demand and supply and the role of consumers, producers, and the public sector. Furthermore, students are enabled to discuss different means and measures affecting the economy in the short- and long-run.</p> <p>They will be able to solve simple diagrammatic and algebraic models in micro- and macroeconomics and to identify applications of, limitations to, and improvements in these models.</p>

TL_15.1 MICROECONOMICS

EQUIVALENT	IB_5.1, IR_2.1
TYPE	Lecture and accompanying Exercise
SIZE OF GROUP	Up to 180
CREDIT POINTS	3 CP
CONTACT HOURS	4 CH per Week
WORKLOAD	90 h
BIBLIOGRAPHY	<p>Mankiw, N.G. and M.P. Taylor (2011) <i>Economics</i>, 2nd ed., London: Cengage Learning.</p> <p>Pyndick, R.S. and D.L. Rubinfeld (2010) <i>Microeconomics</i>, 7th international ed., Englewood Cliffs: Prentice-Hall.</p> <p>Varian, H. (2010) <i>Intermediate Microeconomics</i>. New York: W.W. Norton & Co..</p>
CONTENT	<p>The course will provide the students with the basic microeconomic concepts, tools and theoretical foundations. The main topics to be covered are:</p> <ul style="list-style-type: none"> • economic principles • supply and demand • economics of the public sector • production costs and the organization of markets • economics of factor markets • consumer preferences and budget constraints. <p>Throughout the course students will be given a short introduction to game theory, information problems, and principal-agent theory.</p>

TL_15.2 MACROECONOMICS

EQUIVALENT	IB_5.2, IR_2.2
TYPE	Lecture
SIZE OF GROUP	Up to 180
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	60 h
BIBLIOGRAPHY	<p>Burda, M. and C. Wyplosz (2009) <i>Macroeconomics: A European Text</i>, Oxford: Oxford University Press.</p> <p>Mankiw, N.G. and M.P. Taylor (2011) <i>Economics</i>, 2nd ed., London: Cengage Learning.</p>
CONTENT	<p>The course will provide the students with the basic macroeconomic concepts, tools and theoretical foundations. The main topics to be covered are:</p> <ul style="list-style-type: none"> • macroeconomic data • long-run economic development • monetary economics • open economy • short-run fluctuations • effects of economic policy

TL_16 DOUBLE TAX TREATIES

MODULE-NO.	TL_16
EQUIVALENT	-
RESPONSIBLE PROFESSOR	Prof. Dr. Ralf Klapdor
TYPE	Lecture
SIZE OF GROUP	Up to 60
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3.0 %
STUDY SEMESTER	3 rd Semester
OFFER	Winter Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	TL_11 Basics of International Taxation
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination
LEARNING OUTCOMES	Upon completion of the course students will be able to reproduce the aim and mechanisms of Double Tax Agreements (DTA). They are able to explain the structure of the OECD-Model Convention and to solve different case studies using several German DTA.
BIBLIOGRAPHY	<p>Rasmussen, M. (2011) <i>International double taxation</i>, Alphen/Rhein: Kluwer Law International.</p> <p>Panayi, C. (2007) <i>Double taxation, tax treaties, treaty-shopping and the European Community</i>, Alphen/Rhein: Kluwer Law International.</p> <p>Lang, M. (2010) <i>Introduction to the Law of Double Taxation Conventions</i>, Wien: Linde Verlag</p>

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, implementing of double tax treaties, double tax treaty in the international law• 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-base clause• systematic to solve challenges
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TL_17 INFORMATION TECHNOLOGIES AND APPLIED SOFTWARE

MODULE-NO.	TL_17
EQUIVALENT	IB_6
RESPONSIBLE PROFESSOR	Prof. Dr. Thomas Pitz
TYPE	Lecture and accompanying Exercise
SIZE OF GROUP	Up to 120
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3.0 %
STUDY SEMESTER	3 rd Semester
OFFER	Winter Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination
LEARNING OUTCOMES	The students will be familiarised with the main topics of computer sciences. They learn how to formalise and solve problems with algorithms. They learn the basic concepts of digital systems including Boolean logic. They learn how to classify crypto systems and their applications in network communication. Furthermore, they will have the ability to design a relational data base system and to solve problems with software tools like EXCEL and ACCESS as well as to write HTML and JAVA applications.
BIBLIOGRAPHY	Brookshear, J G. (2011) <i>Computer Science: An Overview</i> , Prentice Hall Reed, D. (2010) <i>A Balanced Introduction to Computer Science</i> , Prentice Hall Smart, M. (2011) <i>Learn Excel 2010 Expert Skills with The Smart Method</i> , Courseware Tutorial teaching Advanced Techniques, The Smart Method

CONTENT	<p>The class covers an introduction to the main areas in theoretical computer sciences (part: information technology) and applications (part: applied software). The formal aspects of information and algorithms and their representation in digital systems will be discussed. Furthermore, there will be an introduction to Boolean logic, cryptology, the theory of relational data base systems, program languages and computer networks. Besides the theoretical foundations of computer sciences, the students have the possibility to work on exercises and small projects on the computer.</p> <p>Major topics will include:</p> <ul style="list-style-type: none">• algorithms and information• Boolean logic and digital technology• computer networks• cryptography• relational data bases• program languages (JAVA)• introduction to applied software (EXCEL, ACCESS, JAVA, HTML)
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TL_18 PROJECT

MODULE-NO.	TL_18
EQUIVALENT	-
RESPONSIBLE PROFESSOR	Prof. Dr. Ralf Klapdor
TYPE	Project
SIZE OF GROUP	Up to 30
CREDIT POINTS	5 CP
CONTACT HOURS	2 CH per week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3.0 %
STUDY SEMESTER	3 rd Semester
OFFER	Winter Term (Summer Term if possible)
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Assignment
LEARNING OUTCOMES	The students are expected to develop and make use of academic skills necessary to fulfil the task of understanding, analysing and treating an academic issue independently.
BIBLIOGRAPHY	<p>Gray, C., and E. Larson (2011) <i>Project Management: The Managerial Process</i> (International Editions), McGraw-Hill.</p> <p>Weissman, J. (2008) <i>Presenting to Win: The Art of Telling Your Story</i>, 2nd ed., Upper Saddle River, NJ: Prentice Hall.</p> <p>Further reading: Topic dependent</p>
CONTENT	<p>Students get a list of topics related to one special field of studies or related to interdisciplinary work. Topics might be more practical or more theoretical orientated. According to the type of the project, the term paper is a written report about the practical work and the findings or a scientific paper about a research area.</p> <p>At the end of the Project the major findings have to be presented to all participants.</p>

TL_19 EUROPEAN AND FOREIGN TAXATION

MODULE-NO.	TL_19
COURSES	TL_19.1 German Foreign Tax Relations Act TL_19.2 European Taxation
EQUIVALENT	-
RESPONSIBLE PROFESSOR	Prof. Dr. Ralf Klapdor
CREDIT POINTS	6 CP
CONTACT HOURS	6 CH per Week
WORKLOAD	180 h
SIGNIFICANCE OF MARK	3.7 %
STUDY SEMESTER	4 th Semester
OFFER	Summer Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	TL_11 Basics of International Taxation
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination
LEARNING OUTCOMES	<p>The students are confronted with the legal framework of cross-border transactions under two different aspects which nevertheless belong together: The German Foreign Tax Relations Act gives restrictions for cross-border activities of tax-payers, with the intention to limit the tax saving opportunities opened up by international activities; thus protecting the tax-system against abuse. The European tax legislation, on the other hand, mostly consists of restrictions for the national tax legislators, preventing them to take measures which might shut their economies off from the rest of the world in an unjustified or discriminatory way. In both topics, the students are confronted with the tax planning opportunities in an internationalised world, the possibilities of the tax legislator to react, and the limits for tax legislation. So, the students learn to apply their knowledge from former courses to complicated cases and get a better understanding of the conditions under which tax legislation can work in a globalised economy.</p>

 TL_19.1 GERMAN FOREIGN TAX RELATIONS ACT

EQUIVALENT	-
TYPE	Lecture and accompanying Exercise
SIZE OF GROUP	Up to 60
CREDIT POINTS	4 CP
CONTACT HOURS	4 CH per Week
WORKLOAD	120 h
BIBLIOGRAPHY	<p>Lang, M. (2004) <i>CFC Legislation</i>, Wien: Linde.</p> <p>Rohatgi, R. (2007) <i>Practice of International Taxation</i>, London: BNA International Inc.</p> <p>Lenz, M. (2010) <i>German International Taxation</i>, München: Verlag C. H. Beck.</p>
CONTENT	<p>Topics to be covered are primarily the following:</p> <ul style="list-style-type: none"> • selected topics on foreign tax relations: limited tax liability, Trade Tax and international activities, international tax planning, Exchange of information and form-over-substance, thin capitalisation-rules • CFC-legislation: concept of CFC-legislation, requirements in FTTA, standard CFC, increased CFC • transfer of residence: transfer to low tax jurisdiction, transfer of domicile (§ 6 FTTA), withdrawals because of international transfer

 TL_19.2 EUROPEAN TAXATION

TYPE	Lecture
SIZE OF GROUP	Up to 60
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	60 h
BIBLIOGRAPHY	<p>Panayi, <i>European Union Corporate Tax Law</i>.</p> <p>Blanke/Manigamelli, <i>The Treaty on the European Union</i>.</p> <p>Weber, <i>CCTB- Selected Issues</i>.</p> <p>Terra, <i>European Tax Law</i>, student version.</p> <p>Dautzenberg, N., (1997) <i>EG-Unternehmensbesteuerung</i>.</p>

CONTENT	<p>The students are given an overview over the European tax legislation:</p> <ul style="list-style-type: none">• relevant types of European laws (the Treaties, the Charter, directives and regulations of the EU, international treaties of the EU with other countries or organisations), the juridical effects of those types of law (prevalence over national legislation, hierarchy of EU laws, ...), role of ECJ and its decisions; implications of principle of subsidiarity for harmonisation versus national solutions• legislation of the EU on indirect taxation: directive on capital transfer taxes of 1969 (short), directive(s) on Value Added Tax (short basics),• legislation of the EU on direct taxation via explicit directives and regulations: mergers and acquisitions, parent/subsidiary, licence fees and interest payments, private savings <p>Implications of provisions of the Treaties themselves for taxation in EU and member states: relevant provisions (state aids; fundamental freedoms and similar provisions), rules for their application on specific cases, examples, general conclusions for the choice of national tax systems, discussion of selected cases brought forward by the students or the teacher.</p>
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TL_20 TRANSFER PRICES

MODULE-NO.	TL_20
EQUIVALENT	-
RESPONSIBLE PROFESSOR	Prof. Dr. Ralf Klapdor
TYPE	Lecture and accompanying Exercise
SIZE OF GROUP	Up to 60
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3.0 %
STUDY SEMESTER	4 th Semester
OFFER	Summer Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	TL_11 Basics of International Taxation
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam, Assignment or any combination
LEARNING OUTCOMES	Students learn to discuss and use several Transfer Pricing Methods. They are able to design systems for the calculation and documentation for international companies. Students are able to construct international tax advisers and German businessman about the special German rules on Transfer Pricing.
BIBLIOGRAPHY	<p>Lenz, Martin (2010) <i>German International Taxation</i>, München: Verlag C. H. Beck.</p> <p>Kratzer, C. and M. Blesgen (2011) <i>Transfer Pricing in Germany</i>, Köln: Otto Schmidt Verlag.</p> <p>Ceteris (2011) <i>Guide to International Transfer Pricing: Law, Tax Planning and Compliance Strategies</i>, Kluwer Law International.</p>
CONTENT	<ul style="list-style-type: none"> • introduction: economic role of transfer pricing, transfer pricing guidelines • overview and critique on Transfer Pricing Methods: Comparable Profits Method, Resale Price Method, Cost Plus Method, Comparable uncontrolled Price Method, Services Cost Method, Profit Split Method • German Rules on transfer pricing: § 1 FTTA, Transfer Pricing guidelines, documentation, case studies

TL_21 DETERMINATION OF TAX BASES

MODULE-NO.	TL_21
EQUIVALENT	-
RESPONSIBLE PROFESSOR	Prof. Dr. Norbert Dautzenberg
TYPE	Lecture and accompanying Exercise
SIZE OF GROUP	Up to 60
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3.0 %
STUDY SEMESTER	4 th Semester
OFFER	Summer Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	Basic knowledge of German Income and Corporation Tax Act TL_4 General Taxation Law, TL_9 Business Taxation
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam, Assignment or any combination
LEARNING OUTCOMES	After the lecture, the students will be able to understand how the tax base can be determined. Based on examples taken from German tax legislation and from the legislation of other selected countries, the students will be able to solve simple and medium-complicated cases by applying the rules they learned in the lecture, based on the relevant legal texts.
BIBLIOGRAPHY	English translation of legal texts of German income tax law and German corporation tax law; legal texts of other selected countries
CONTENT	Different definitions of the tax base corresponding to different types of income; determination of taxable income via balance sheet or calculation of surplus of revenue over expense; simplifications; special problems and/or special solutions concerning partnerships, special problems and solutions for corporations

TL_22 CONTRACTS AND CONTROLLING

MODULE-NO.	TL_22
COURSES	TL_22.1 Contract Law TL_22.2 Controlling TL_22.3 Applied Tax Accounting
EQUIVALENT	-
RESPONSIBLE PROFESSOR	N.N.
CREDIT POINTS	6 CP
CONTACT HOURS	6 CH per Week
WORKLOAD	180 h
SIGNIFICANCE OF MARK	2.4 %
STUDY SEMESTER	4 th Semester
OFFER	Summer Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination and Certificate
POSSIBLE EXAMINATION	Written Exam, Oral Exam, Assignment, or any combination
LEARNING OUTCOMES	<p>Students can name the different tasks of controlling and explain why controlling has an important function in the enterprise. Students are able to plan both operating and financial budgets. Students are able to perform standard costing as well as variance analysis. Students can derive transfer prices according to the cost-plus, market value and negotiated transfer price method. Students can calculate the performance ratios EBIT, EBITDA, ROI, residual income and EVA and explain how they differ from one another. They are able to explain why the balanced scorecard has emerged as a tool to measure performance and can find key performance indicators for the different dimensions of the balanced score card.</p> <p>Students know the different types of software application they can use for tax accounting (bookkeeping, tax balance sheet). They are able to use the software application of DATEV and can solve various cases of tax accounting.</p>

 TL_22.1 CONTRACT LAW

EQUIVALENT	-
TYPE	Lecture
SIZE OF GROUP	Up to 60
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	60 h
BIBLIOGRAPHY	<p>Foster, N. and S. Sule (2010) <i>German Legal System and Laws</i>, 4th ed., Oxford: Oxford University Press.</p> <p>Reimann / Zekoll, (2006) <i>Introduction to German Law</i>, 2nd ed.</p> <p>Fisher, H. (2006) <i>The German Legal System & Legal Language</i>, 3rd ed.</p> <p>Wendler, Tremml and Bücken (2008) <i>Key Aspects of German Business Law</i>, 4th ed.</p>
CONTENT	<ul style="list-style-type: none"> • basic terms and concepts. • formation and termination of a contract. • remedies. • general business terms. • review and negotiation of a draft agreement. • real estate purchase agreement.

 TL_22.2 CONTROLLING AND RISK MANAGEMENT

EQUIVALENT	-
TYPE	Lecture
SIZE OF GROUP	Up to 60
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	60 h
BIBLIOGRAPHY	<p>Powers, M., B.E. Needles, and S.V. Crosson (2010) <i>Financial and Managerial Accounting Principles</i>, 9th ed., Andover: Cengage Learning Emea.</p> <p>Proctor, R. (2009) <i>Managerial accounting for business decisions</i>, 3rd ed.</p> <p>Weber, J., and U. Schäffer (2008) <i>Introduction to Controlling</i>, Stuttgart: Schäffer-Poeschel Verlag.</p>

CONTENT	<ul style="list-style-type: none"> • controllers, controllership and controlling: basic principles and categories • goals, the importance of goals and assuring rationality • budgeting process: operating budgets, financial budgets • management control systems, decentralisation, responsibility accounting: revenue centres, cost centres, discretionary cost centres, profit centres, investment centres; ways to measure performance in the different types of responsibility centres • transfer prices • standard costing, variance analysis, cost-volume-profit-analysis • direct costing, optimal production programme using contribution margins, product portfolio decisions considering different levels of fixed cost • ratio analysis to evaluate performance: EBIT, EBITDA, return on investment, residual income, economic value added • strategic controlling vs. operative controlling • balanced scorecard as a tool of strategic controlling • plausibility vs. probability: alternative world views • evolution of modern analytics • risk management metrics and models • introduction to causality: theory, models, and inference
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TL_22.3 APPLIED TAX ACCOUNTING

EQUIVALENT	-
TYPE	Practical Training
SIZE OF GROUP	Up to 30
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	60 h
BIBLIOGRAPHY	<p>Rolfe, T. (2008) <i>Financial Accounting and Tax Principles</i>, CIMA.</p> <p>Surhone, L., and M. Tennoe (2011) <i>Tax Accounting in the United States</i>.</p> <p>Oats (2010) <i>Accounting Principles for Tax Purposes</i>, 4th ed., Tottel Publishing.</p>
CONTENT	<ul style="list-style-type: none"> • introduction in several type of accounting software application • using software by ASP • business transaction during the year • final adjustments • analysing reports • special types of software application

TL_23 PUBLIC FINANCE AND TAX POLICY

MODULE-NO.	TL_23
COURSES	TL_23.1 Public Finance and Public Revenues TL_23.2 Comparative Business Taxation
EQUIVALENT	-
RESPONSIBLE PROFESSOR	Prof. Dr. Gregor van der Beek
CREDIT POINTS	6 CP
CONTACT HOURS	6 CH per Week
WORKLOAD	180 h
SIGNIFICANCE OF MARK	2.4 %
STUDY SEMESTER	5 th Semester
OFFER	Winter Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	TL_ 14 Basics of Economics
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination and Certificate
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination
LEARNING OUTCOMES	The module enables students to apply and transfer concepts from the fields of Public Finance, especially of the Theory of Government Revenues and of Business Taxation to various policy and business issues, taking into account that governments and private enterprises are operating in an international environment. Upon successful completion of the module the students will be able to examine public expenditure and tax policies and to estimate their incentive effects, especially on private firms. At the same time students will be enabled to apply the tax theory concepts to real-world issues and to deduce policy recommendations from their findings.

 TL_23.1 PUBLIC FINANCE AND PUBLIC REVENUES

EQUIVALENT	-
TYPE	Lecture and Seminar
SIZE OF GROUP	Up to 60
CREDIT POINTS	4 CP
CONTACT HOURS	4 CH per Week
WORKLOAD	60 h
BIBLIOGRAPHY	<p>Gruber, Jonathan (2011) <i>Public Finance and Public Policy</i>, 3rd Edition, New York, NY, Worth Publishers.</p> <p>Rosen, H. S., and T. Gayer (2010) <i>Public Finance</i>, 9th ed., New York: McGraw-Hill.</p> <p>Hyman D. N. (2008) <i>Public Finance - A Contemporary Application of Theory to Policy</i>, 10th ed., Mason Ohio: South-Western.</p> <p>Slemrod, J., and J.M. Bakija (2008) <i>Taxing Ourselves - A Citizen's Guide to the Debate over Taxes</i>, 4th ed., Cambridge: MIT Press.</p> <p>Stiglitz, J.E. (2000) <i>Economics of the Public Sector</i>, New York, NY: W.W. Norton.</p>
CONTENT	<p>Public finance is the economic approach to government expenditure and revenues, especially to taxes and public debt. The role, rationale, objectives, and consequences of government intervention in the economy are discussed. This course provides a basis for the economic analysis of public finance and especially tax policy issues. The focus is on the economic analysis of government tax and expenditure policies; topics include public goods and externality theory, income distribution, cost-benefit analysis, principles of taxation, tax incidence, economic effects and structures of major taxes, and an international comparison of tax systems.</p>

 TL_23.2 COMPARATIVE BUSINESS TAXATION (CERTIFICATE)

EQUIVALENT	-
TYPE	Lecture
SIZE OF GROUP	Up to 60
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	60 h
BIBLIOGRAPHY	<p>Nemet, Marijan (2011) <i>European Leasing Handbook</i>, Herne: NWB Verlag.</p> <p>Ault, H. et al. (2004) <i>Comperative Income Taxation</i>, 2nd ed., Alphen/Rhein: Kluwer Law International.</p> <p>Boeijen-Ostaszewska, van, O. (2011) <i>European Tax Handbook</i>, Amsterdam: IBFD.</p>

CONTENT	<p>Main topics to be covered include:</p> <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. <p>Further topics: taxable disjunction, constructive dividends, constructive equity contributions.</p>
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TL_24 BALANCE SHEET ANALYSIS AND TAXATION SOFTWARE

MODULE-NO.	TL_24
COURSES	TL_24.1 Balance Sheet Analysis TL_24.2 Applied Taxation Software
EQUIVALENT	-
RESPONSIBLE PROFESSOR	N.N.
CREDIT POINTS	6 CP
CONTACT HOURS	6 CH per Week
WORKLOAD	180 h
SIGNIFICANCE OF MARK	2.4 %
STUDY SEMESTER	5 th Semester
OFFER	Winter Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	Prior knowledge of corporate finance and financial accounting
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination and Certificate
POSSIBLE EXAMINATION	Written Exam, Oral Exam, Assignment, or any combination
LEARNING OUTCOMES	<p>This course provides a strong introduction to balance sheet analysis. Students develop the necessary knowledge of financial statement analysis to provide the sound foundations required for an understanding of corporate finance and business valuation.</p> <p>The specific aims of this course are to ensure that students can:</p> <ul style="list-style-type: none"> • understand the aims, definitions, and acceptable practices of business analyses based on different financial reporting standards as they apply to assets, liabilities, income and expenses. • apply in a basic context the key elements of financial reporting regulations. • demonstrate the ability to analyse, interpret, and evaluate compliant financial statements. • understand how financial and real economic fluctuations affect financial statements. • evaluate the effect of different accounting standards or different accounting options on key financial ratios. <p>Students know the different types of software application they can use for declaration, calculation and planning of the different types of taxes They are able to use these software applications and can solve the various case-studies. They can design international structures by using special software application, e.g. for international group taxation. Students are able to analyse balance sheets by using ratio analysis and special software applications.</p>

TL_24.1 BALANCE SHEET ANALYSIS

EQUIVALENT	-
TYPE	Lecture
SIZE OF GROUP	Up to 60
CREDIT POINTS	4 CP
CONTACT HOURS	4 CH per Week
WORKLOAD	120 h
BIBLIOGRAPHY	<p>Lundholm, R. and R. Sloan (2013) <i>Equity Valuation and Analysis</i>, 3rd ed., New York, McGraw Hill.</p> <p>Penman, S. H. (2012) <i>Financial Statement Analysis and Security Valuation</i>, 5th ed. New York: McGraw Hill.</p> <p>Coenenberg, A. G., A. Haller, and W. Schultze (2009) <i>Jahresabschluss und Jahresabschlussanalyse</i>. 21st. ed., Stuttgart, Schaeffer-Poeschel.</p> <p>Brösel, G. (2012): <i>Bilanzanalyse, Unternehmensbeurteilung auf der Basis von HGB- und IFRS-Abschlüssen</i>, 12th ed., ESV.</p> <p>Palepu, K. G., P. M. Healy and E. Peek (2013): <i>Business Analysis and Valuation IFRS Edition, Text and Cases</i>, 3rd ed., South-Western Cengage Learning.</p> <p>Elliott, B., and J. Elliott (2013) <i>Financial accounting and reporting</i>, 16th ed., Essex: Prentice Hall/Financial Times.</p>
CONTENT	<p>This course covers the major topics of balance sheet analysis. Starting from the basics of requirements elicitation and management to more advanced topics such as methodology, use cases and modelling. The main topics include:</p> <ul style="list-style-type: none"> • overview of financial statement analysis: understanding business activities – planning, financing, investing and operating and their effect on the financial statements, and discussion of potential objectives of financial statement analysis • overview of Corporate Governance: understanding main elements of corporate governance and how corporate governance affects quality of financial statements • financial statement analysis: tools for the analysis of balance sheets, income statements, statement of shareholder's equity and cash flow statement with the goal of evaluating the financial position and the profitability of a firm • analysis of accounting quality: tools for evaluating the quality of the accounting numbers presented in financial statements as well as how differing accounting options or accounting standards affect financial statements. • limits of financial statements analysis.

TL_24.2 APPLIED TAXATION SOFTWARE

EQUIVALENT	-
TYPE	Practical Training
SIZE OF GROUP	Up to 40
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
WORKLOAD	60 h

BIBLIOGRAPHY	<p>Senn, J. A. (2004) <i>Information technology in business: principles, practices, and opportunities</i>, 3rd ed., Prentice Hall.</p> <p>Bocij, P. and Chaffey, D. and Hickie, S. (2009) <i>Business Information Systems: Technology, Development and Management for the E-Business</i>, 4th ed., Financial Times Management.</p> <p>Brown, C. and DeHayes, D. and Hoffer, J. and Perkins, W. C. (2011) <i>Managing Information Technology</i>, 7th ed., Prentice Hall.</p>
CONTENT	<p>Topics to be covered are primarily the following:</p> <ul style="list-style-type: none"> • software application for income tax • software application for corporate income tax and trade tax • special case study for partnerships • software application for balance sheet analysis • software application for tax planning • software application for international tax planning

TL_25 INTERNATIONAL TAX PLANNING

MODULE-NO.	TL_25
EQUIVALENT	-
RESPONSIBLE PROFESSOR	Prof. Dr. Ralf Klappdor
TYPE	Lecture and accompanying Exercise
SIZE OF GROUP	Up to 60
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3.0 %
STUDY SEMESTER	5 th Semester
OFFER	Winter Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	TL_11 Basics of International Taxation, TL_16 Double Tax Treaties
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination
LEARNING OUTCOMES	Upon successful completion students will be able to explain different aims and influencing factors of international tax planning. They will be able to analyse economic structures and situations and design tax-favoured structures to minimise tax burden.
BIBLIOGRAPHY	Rohatgi, Roy (2007) <i>Practice of International Taxation</i> , London: BNA International Inc. Eicke, Rolf, (2008) Tax planning with holding companies – repatriation of US Profits from Europe: Concepts, Strategies, Structures. Chidell, Ray (2010) Tax planning – international and specialist.
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 (corporations/partnerships/permanent establishments), structure of the enterprise, place of location, place of headquarters, available economic goods for relocation, economic framework conditions (i.e. contractual distributions to shareholders), continuance of economic circumstances and legal situations • tax planning instruments: construction of circumstances, demonstration of circumstances, control the assessment base • avoidance of transaction taxes • remark to 'Comparative Business Taxation' • summary

TL_26 PROJECT

MODULE-NO.	TL_26
EQUIVALENT	-
RESPONSIBLE PROFESSOR	Prof. Dr. Ralf Klappdor
TYPE	Project
SIZE OF GROUP	Up to 30
CREDIT POINTS	5 CP
CONTACT HOURS	2 CH per week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3.0 %
STUDY SEMESTER	5 th Semester
OFFER	Winter Term (Summer Term if possible)
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Assignment
LEARNING OUTCOMES	The students are expected to develop and make use of academic skills necessary to fulfil the tasks of understanding, analysing and treating an academic issue in the field of taxation independently.
BIBLIOGRAPHY	<p>Gray, C., and E. Larson (2011) <i>Project Management: The Managerial Process (International Editions)</i>, McGraw-Hill.</p> <p>Weissman, J. (2008) <i>Presenting to Win: The Art of Telling Your Story</i>, 2nd ed., Upper Saddle River, NJ: Prentice Hall.</p> <p>Further reading: Topic dependent</p>
CONTENT	<p>Students get a list of topics related to one special field of studies or related to interdisciplinary work. Topics might be more practical or more theoretical orientated. According to the type of the project, the term paper will be a written report about the practical work and the findings or a scientific paper about a research area.</p> <p>At the end of the project the major findings have to be presented to all participants.</p>

TL_27 ELECTIVE SUBJECTS

MODULE-NO.	TL_27
COURSES	TL_27.1 Auditing TL_27.2 Value Added Tax TL_27.3 Intercultural Management TL_27.4 Industrial Organisation TL_27.5 Public Governance TL_27.6 Competition Law TL_27.7 Selected IFRS Standards TL_27.8 International Business Law TL_27.9 Abgabenordnung (in deutscher Sprache) TL_27.10 International Inheritance Tax Law TL_27.11 Decisions and Game Theory TL_27.12 Taxation of Merger and Acquisitions Transactions TL_27.13 Negotiation Strategies TL_27.14 Taxes and Corporate Environment TL_27.15 Corporate Social Responsibility TL_27.16 Business and Financial Valuation TL_27.17 Group Accounting TL_27.18 Aktuelle Steuergesetzgebung (in deutscher Sprache)
CREDIT POINTS	16 CP (out of 32 CP offered)
CONTACT HOURS	16 CH per Week
WORKLOAD	480 h
SIGNIFICANCE OF MARK	9.8 %
STUDY SEMESTER	4 th and 5 th Semester
OFFER	Summer and Winter Term
CLASSIFICATION	Elective Subjects
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination

TL_27.1 AUDITING

EQUIVALENT	IB_27.5
RESPONSIBLE PROFESSOR	Prof. Dr. Philipp Schorn
TYPE	Lecture
SIZE OF GROUP	Up to 60
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
STUDY SEMESTER	4 th Semester
OFFER	Summer Term
LANGUAGE	English
WORKLOAD	60 h
PREREQUISITES	None
RECOMMENDED PREREQUISITES	TL_7 Bookkeeping and Financial Accounting, TL_14 International Accounting and Corporate Development
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination
LEARNING OUTCOMES	This course develops an understanding of the importance of financial statement auditing for the functioning of capital markets. By the end of the course, students are expected to understand and be able to apply the key steps of a financial statement audit as well as the professional responsibilities of an auditor. The concepts of risk assessment, evidence and materiality are introduced. Students appreciate the need for auditing standards as well as ethical standards. Furthermore the students develop an understanding of different types of auditing procedures and learn to apply key auditing procedures for obtaining audit evidence based on the risk based audit approach. Students are to develop a strong conceptual basis and critically evaluate different types of procedures.
BIBLIOGRAPHY	Eilifsen, A. E., J. W. Messier, S. M. Glover, and D. F. Prawitt (2010) <i>Auditing & Assurance Services</i> , 2 nd int. ed. London: McGraw-Hill. Collings, S. (2011) <i>Interpretation and application of international standards on auditing</i> , Chichester, West Sussex, U.K: Wiley. Marten, K.-U., Quick, R. and K. Ruhnke (2011) <i>Wirtschaftsprüfung. Grundlagen des betriebswirtschaftlichen Prüfungswesens nach nationalen und internationalen Normen</i> , 4 th ed., Stuttgart: Schaeffer-Poeschel.

CONTENT	<p>The course provides an overview and understanding of the public accounting profession and the professional standards utilised in providing auditing and other assurance services, and reporting on financial statements.</p> <p>The main topics are:</p> <ul style="list-style-type: none"> • introduction to auditing: demand for auditing and assurance and an overview of audit process • financial statement auditing environment: regulation of the accounting and auditing profession, national and international auditing standards, ethics and independence, auditor liability. • basic audit concepts: risk assessment, materiality and evidence • auditing process: client acceptance and audit planning, auditing internal control, statistical and non-statistical tools for auditing, auditing selected business processes • completing the audit and reporting on the financial statement audit.
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TL_27.2 VALUE ADDED TAXES

EQUIVALENT	-
RESPONSIBLE PROFESSOR	Prof. Dr. Norbert Dautzenberg
TYPE	Lecture
SIZE OF GROUP	Up to 30
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
STUDY SEMESTER	4 th Semester
OFFER	Summer Term
LANGUAGE	English
WORKLOAD	60 h
PREREQUISITES	None
RECOMMENDED PREREQUISITES	TL_4 General Taxation Law
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination
LEARNING OUTCOMES	<p>The students are introduced into the rules of the VAT system in Europe, using the German example and the general framework of the European VAT directive. Examples from other selected countries can be used, to illustrate the parallels and/or the remaining differences between the Member States of the EU.</p> <p>The students can solve cases on VAT taxation of different business activities and know the problems which the current VAT legislation can cause. They develop a feeling where in practice the employees of a firm need advice and guidance in VAT matters and know which current mistakes they have to prevent.</p> <p>Students have learned to analyse the problems of cross border cases and can understand the problems and needs of further harmonisation of VAT.</p>

BIBLIOGRAPHY	<p>Schenk, A., and O. Oldman (2007) <i>Value Added Tax: A Comparative Approach</i>, Cambridge: Cambridge University Press.</p> <p>Davies, R., and D. Rudling (2011) <i>Tolley's Value Added Tax 2011</i>, 2nd ed., Croydon: Tolley Publishing.</p> <p>Lasok, P. (2011) <i>Value Added Tax: Commentary & Analysis</i>, London: Sweet & Maxwell.</p>
CONTENT	<p>Topics to be covered are primarily the following:</p> <ul style="list-style-type: none"> • survey of taxes on Consumption • VAT in the European Union • taxpayer and taxable business activities • taxable supplies of goods and services • tax credit mechanism • cross-border aspects of VAT • special types of taxation

TL_27.3 INTERCULTURAL MANAGEMENT

EQUIVALENT	IB_9.1, IR_20.2
RESPONSIBLE PROFESSOR	N.N.
TYPE	Lecture
SIZE OF GROUP	Up to 150
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
STUDY SEMESTER	4 th Semester
OFFER	Summer Term
LANGUAGE	English
WORKLOAD	60 h
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination
LEARNING OUTCOMES	<p>The aim of this module is to impart the fundamental basics of intercultural management. It provides students with broad understanding of definition of culture and how it applies to international cultural issue. Hence the students will be able to identify some of the main factors that influence how decisions are made in cross-cultural management contexts. They are able to assess critically some of the ethical issues inherent in cross-cultural and international management decision-making against a background of globalisation and "culture shift."</p>

BIBLIOGRAPHY	<p>Gesteland, R. (2002) <i>Cross-cultural business behaviour: marketing, negotiating and managing across cultures</i>, 3rd ed., Copenhagen: Copenhagen Business School Press.</p> <p>Trompenaars, F. and P. Woolliams (2004) <i>Marketing across culture</i>, 1st ed., Capston.</p> <p>Hodgetts, R., F. Luthans, and J. Doh (2011) <i>International management: culture, strategy and behavior</i>, McGraw-Hill/Irwin.</p> <p>Mead, R. and T. G. Andrews (2009) <i>International Management: Culture and Beyond</i>, 4th ed., Wiley-Blackwell.</p> <p>Trompenaars, F. and C. Hampden-Turner. (2012) <i>Riding the Waves of Culture: Understanding Cultural Diversity in Business</i>, McGraw-Hill.</p> <p>Hofstede, G., Hofstede, G. and M. Minkov (2010) <i>Cultures and Organizations - Software of the Mind: Intercultural Cooperation and Its Importance for Survival</i>, Mcgraw-Hill Professional.</p>
CONTENT	<p>Intercultural differences have a great influence on management decisions and outcomes. For managers, intercultural competence is one of the most important requirements for working successfully in a global environment. The course is aimed to understand the key concepts of intercultural management and to apply these concepts through a variety of practical examples. Therefore the course deals with the cross-cultural comparisons of management and communications processes.</p> <p>Main topics to be covered include:</p> <ul style="list-style-type: none"> • introduction to international management and culture • relevance of intercultural management • concepts and functions of culture and comparing cultures • movement in the culture • culture and management: organisation, motivation and leadership in different cultures • intercultural competence • intercultural communication and negotiations • international business behaviour

TL_27.4 INDUSTRIAL ORGANISATION

EQUIVALENT	IB_27.2
RESPONSIBLE PROFESSOR	Prof. Dr. Jörn Sickmann
TYPE	Lecture
SIZE OF GROUP	Up to 60
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
STUDY SEMESTER	4 th Semester
OFFER	Summer Term
LANGUAGE	English
WORKLOAD	60 h
PREREQUISITES	None
RECOMMENDED PREREQUISITES	TL_15.1 Microeconomics
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination

<p>LEARNING OUTCOMES</p>	<p>Commonly, with "industry" steaming chimneys and steel furnaces are connected. This image, however, cannot be transferred to the academic field of Industrial Organisation. The focus of this discipline rather lies on the analysis of competitive processes of industries which normally differ from the idealised textbook forms of "pure monopoly" and "perfect competition". This includes a very wide range of both "traditional" (e.g. energy, transport, telecoms) and "modern" (e.g. social networks such as Facebook) industries. The course aims to develop an understanding of the most fundamental concepts of industrial organisation. Upon completion of the module, students will be able to apply these concepts to analyse structure, conduct and performance of real world industries. They will evaluate the results critically and recognise limitations of the different theoretical approaches.</p>
<p>BIBLIOGRAPHY</p>	<p>Carlton, D. W., J. M. Perloff, and R. S. Porter (2010) <i>Modern Industrial Organization</i>, 5th ed., Prentice Hall.</p> <p>Waldman, D. E., and E. J. Jensen (2006) <i>Industrial Organization: Theory and Practice</i>, 3rd ed., Addison Wesley.</p> <p>Lipczynski, J., Goddard, J., and Wilson, J. (2005) <i>Industrial Organization: Competition, Strategy, Policy</i>, 2nd ed., Financial Times/ Prentice Hall.</p> <p>Belleflamme, P., Peitz, M. (2010) <i>Industrial Organization: Markets and Strategies</i>, Cambridge University Press.</p> <p>Furth, D. and J. Tuinstra (2012) <i>Advanced Industrial Organization</i>, Routledge.</p> <p>Cabral, L. (2000) <i>Introduction to Industrial Organization</i>, MIT Press.</p> <p>Church, J. and R. Ware (2000) <i>Industrial Organization</i>, McGraw-Hill.</p> <p>Shy, O. (1996) <i>Industrial Organization: Theory and Applications</i>, MIT Press.</p> <p>Further reading will be recommended as the course progresses.</p>
<p>CONTENT</p>	<p>Main topics to be covered include:</p> <ul style="list-style-type: none"> • What is Industrial Organization? • structure-conduct-performance-paradigm • microeconomic foundations: revision of cost functions, economies of scale, different market forms, welfare properties • transaction cost theory • analysis of market structure: market definition, concentration measures, market entry barriers, measuring market power • contestable markets • collusive oligopoly models • price differentiation, pricing and non-pricing strategies • product differentiation and monopolistic competition • advertising • network economics • recent developments in Industrial Organization: two-sided markets • competition policy and regulation

TL_27.5 PUBLIC GOVERNANCE

EQUIVALENT	IR_27.3
RESPONSIBLE PROFESSOR	Prof. Dr habil. Gregor van der Beek
TYPE	Lecture
SIZE OF GROUP	Up to 30
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
STUDY SEMESTER	4 th Semester
OFFER	Summer Term
LANGUAGE	English
WORKLOAD	60 h
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
POSSIBLE EXAMINATION	Assignment
LEARNING OUTCOMES	Upon successful completion of this course students will be able to describe and apply key governance concepts and modes in a national, regional and global perspective. They will be able to discuss the shift from hierarchic government practices to cooperative and collaborative government procedures and will be able to critically analyse recent changes of conditions for public administration.
BIBLIOGRAPHY	<p>Bovaird, T. and E. Löffler (2003) <i>Public Management and Governance</i>, New York, NY: Routledge.</p> <p>McAuley, J. (2003) <i>An Introduction to Politics, State and Society</i>, London: Sage.</p> <p>Osborne, S. (2010) <i>The New Public Governance</i>, New York, NY: Routledge.</p>
CONTENT	At the end of the lecture students have learned about how to apply the theoretical knowledge gained in order to further analyse and conduct public governance processes. This result will be reached through case studies from different countries, governance levels and policy fields that have been presented at each session in order to confront the meaning of governance to reality and herewith to evaluate the strength and weaknesses of the governance approach.

 TL_27.6 COMPETITION LAW

EQUIVALENT	-
RESPONSIBLE PROFESSOR	Prof. Dr. Heiko Wilde
TYPE	Lecture
SIZE OF GROUP	Up to 30
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
STUDY SEMESTER	4 th Semester
OFFER	Summer Term
LANGUAGE	English
WORKLOAD	60 h
PREREQUISITES	None
RECOMMENDED PREREQUISITES	TL_1 Basics of Business and Law, TL_6 Civil Law
POSSIBLE EXAMINATION	Written Exam, Oral Exam, Assignment, or any combination
LEARNING OUTCOMES	Students will acquire an in-depth understanding of the basics of EU competition law. The students will be enabled to argue cases regarding frequently recurring business situations in competition law. They are able to identify competition law issues in contracts for cooperation, procurement and distribution. The students will be able to act as an intermediary for the legal profession in the field of competition law
BIBLIOGRAPHY	<p>Koenig C., K. Schreiber and S. Dennis (2011) <i>European Competition Law in a Nutshell</i>, 1st ed.</p> <p>Whish, R. and D. Bailey (2012) <i>Competition Law</i>, 7th ed.</p> <p>Jones, A. and B. Sufrin (2010) <i>EU Competition Law: Text, Cases & Materials: Text, Cases & Materials</i>, 4th ed.</p>
CONTENT	<p>Basic terms and concepts of competition law:</p> <ul style="list-style-type: none"> • cartels • horizontal agreements • vertical agreements • abuse of a dominant market position • state measures affecting competition • merger control • enforcement of EU competition law.

 TL_27.7 SELECTED IFRS STANDARDS

EQUIVALENT	IB_27.6
RESPONSIBLE PROFESSOR	Prof. Dr. Philipp Schorn
TYPE	Lecture
SIZE OF GROUP	Up to 60
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week

STUDY SEMESTER	4 th Semester
OFFER	Summer Term
LANGUAGE	English
WORKLOAD	60 h
PREREQUISITES	None
RECOMMENDED PREREQUISITES	TL_14 International Accounting and Corporate Development
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination
LEARNING OUTCOMES	The aim of this course is to extend student's knowledge of Selected International Financial Reporting Standards (IFRS). The students understand the main rules and know how to apply them. They evaluate the rules critically and compare them with German financial accounting rules. The students understand the effect of accounting options on earnings management. They are finally familiar with the different types of selected IFRS standards.
BIBLIOGRAPHY	<p>Picker, R. and Leo, K., and Loftus, J. and Wise, V and Clark, K. and Alfredson, K. (2013): <i>Applying International Financial Reporting Standards</i>. 3rd ed. Chichester: Wiley & Sons.</p> <p>Elliott, B. and J. Elliott (2013) <i>Financial accounting and reporting</i>. 16th ed. Essex, England: Prentice Hall/Financial Times.</p> <p>Ward, A. M. and C. Deegan (2013): <i>Financial Accounting and Reporting: An International Approach</i>, 1st ed. London: McGraw-Hill.</p> <p>IASB (2013): <i>International Financial Reporting Standards</i>.</p> <p>Pellens, B., R. U. Fülbier, J. Gassen, and T. Sellhorn, (2011) <i>Internationale Rechnungslegung</i>. 8th ed. Stuttgart: Schaeffer-Poeschel.</p> <p>Kothari, J. and E. Barone (2011): <i>Advanced Financial Accounting: An International Approach</i>. 1st ed. Harlow: Prentice Hall.</p>
CONTENT	<p>The module examines IFRS accounting and its embedding in international capital markets as well as the relevance of political influence on IFRS. Main topics to be discussed include:</p> <ul style="list-style-type: none"> • introduction: review of the user of financial statements and the main concepts of IFRS • discussion of selected standards, e.g.: <ul style="list-style-type: none"> - accounting for financial instruments (IAS 32; IAS 39; IFRS 7 and IFRS 9) - accounting for leases (IAS 17) - accounting for impairments (IAS 36) - accounting for employee benefits (IAS 19, IFRS 2) - earnings per share (IAS 33) - segment reporting (IFRS 8) • discussion of current developments with regard to new standards and global harmonisation of accounting. <p>The course provides a basis for the deeper understanding of international financial reporting standards and for analysing financial statements prepared in accordance with IFRS. Furthermore students are supposed to critically evaluate the covered standards and contrast them with national accounting rules.</p>

 TL_27.8 INTERNATIONAL BUSINESS LAW

EQUIVALENT	IB_10.2, IR_21.2
RESPONSIBLE PROFESSOR	N.N.
TYPE	Lecture
SIZE OF GROUP	Up to 150
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
STUDY SEMESTER	4 th Semester
OFFER	Summer Term
LANGUAGE	English
WORKLOAD	60 h
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination
LEARNING OUTCOMES	The students shall be enabled to convey the systematic knowledge and the techniques of working with legal texts necessary for a graduate in business to solve legal problems in international business relationships. By the end of the module students will be able to explain the principles of international business law, including the law governing contracts, tort, consumer protection, and trade in international relations. They can distinguish the meaning of different contractual terms and are able to propose adequate stipulations for international contracts. Further, students are able to compare critically the benefits of different legal forms of companies and their impact on ownership and responsibility of management.
BIBLIOGRAPHY	Schaffer, R., B. Earle, and F. Agusti (2011) <i>International Business Law and Its Environment</i> , 8 th ed., Cengage Learning Emea. Cahn, A. and D. Donald (2010) <i>Comparative Company Law</i> , Cambridge: Cambridge University Press.
CONTENT	The course compares company laws of different legal systems. Variances in establishment and control of companies, shareholder rights, and management responsibilities are highlighted, and contrasted to the situation in Germany. Further on, this course deals with the fundamental principles of international trade law; in particular, the CISG (convention on contracts for the international sale of goods) is covered, which is applicable to most international sales contracts. Emphasis will be placed on contract law in view of legal problems facing typical contracts in the field of international commerce. The course covers elementary issues like risk and liability in international transport. EU business law and the impact of EU law on trade within the internal market complete the picture.

 TL_27.9 ABGABENORDNUNG

EQUIVALENT	-
RESPONSIBLE PROFESSOR	Prof. Dr. Heiko Wilde
TYPE	Lecture
SIZE OF GROUP	Up to 30

CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
STUDY SEMESTER	4 th Semester
OFFER	Summer Term
LANGUAGE	German
WORKLOAD	60 h
PREREQUISITES	None
RECOMMENDED PREREQUISITES	German Income Tax
POSSIBLE EXAMINATION	Written Exam, Oral Exam, Assignment, or any combination
LEARNING OUTCOMES	Die Studierenden werden in der Lage sein, Begriffe und Sachverhalte des Steuerverfahrensrechts juristisch einzuordnen. Sie sollen wesentliche Rechtsprobleme auf dem Gebiet des Steuerverfahrensrechts erkennen können. Einfache typische Fälle sollen die Studierenden selbst lösen können
BIBLIOGRAPHY	Andrascek-Peter, Braun, Friemel, Schiml (2010), <i>Lehrbuch Abgabenordnung mit Finanzgerichtsordnung</i> , 17. Auflage. Lammerding, Scheel, Brehm (2012), <i>Abgabenordnung und FGO einschließlich Steuerstrafrecht</i> , 16. Auflage (Grüne Reihe).
CONTENT	<ul style="list-style-type: none"> • Grundbegriffe und Gegenstand des Steuerverfahrensrechts • Steuererklärungen • Ermittlungsverfahren des Finanzamts • Steuerbescheide • Steuerzahlung und Vollstreckung bei Nichtzahlung • Einspruch gegen Steuerbescheide • Finanzgerichts-Verfahren • Änderungen von Steuerbescheiden durch das Finanzamt

TL_27.10 INTERNATIONAL INHERITANCE TAX LAW

EQUIVALENT	-
RESPONSIBLE PROFESSOR	Prof. Dr. Norbert Dautzenberg
TYPE	Lecture
SIZE OF GROUP	Up to 30
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
STUDY SEMESTER	5 th Semester
OFFER	Winter Term
WORKLOAD	60 h
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination

LEARNING OUTCOMES	Students learn how to classify the different types of inheritance taxes. They are able to report the structure of inheritance tax law and DTA. Students are able to calculate the German inheritance tax for several cases studies. Students can discuss the relationship between the national inheritance tax laws and the European law.
BIBLIOGRAPHY	Lawrence, Robert C. III (2011) International Tax & Estate planning: A practical Guide for multinational Investors. BPP Learning Media (2010) <i>CTA – Inheritance Tax Trusts and Estates: Workbook</i> . Bancroft, H. (2010)
CONTENT	Main topics to be covered: <ul style="list-style-type: none"> • types of inheritance tax law: general inheritance taxation, estate taxation, remittance base taxation (i.e. United Kingdom, South Africa, etc.) • structure of inheritance tax law: event of death (deceased/inheritor), donation (donor/acquire), unlimited liability for taxes, limited liability for taxes, scope of liability for taxes, date of liability for taxes, possibility to deduct losses, tax allowance, crediting foreign taxes • basics of double tax treaties: definitions, residence, distributive rules, elimination of double taxation, double taxation conflicts, exchange of information • inheritance tax law and European law: freedom of establishment, freedom of movement of capital • comparison with foreign inheritance tax laws (i.e. USA, France, Netherlands, etc) • family foundation and trust

TL_27.11 DECISIONS AND GAME THEORY

EQUIVALENT	GD_27.12, IR_25.2
RESPONSIBLE PROFESSOR	Prof. Dr. Thomas Pitz
TYPE	Lecture
SIZE OF GROUP	Up to 120
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
STUDY SEMESTER	5 th Semester
OFFER	Winter Term
WORKLOAD	60 h
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
POSSIBLE EXAMINATION	Written Exam, Oral Exam, or any combination

<p>LEARNING OUTCOMES</p>	<p>By the end of the module students will have a profound knowledge about various business games and will understand the interdependencies between different players in a game. They will be able to apply strategic games in order to analyse real world situations, especially by relating it to real cases. Also the students are able to understand the difference between decision and game theory. After completing the course, students have the abilities to solve novel and/or complex problems in decision and game theory. Furthermore they are able to evaluate the results critically.</p> <p>The students should be able to outline and analyse arguments and basic issues in</p> <ul style="list-style-type: none"> • decision under risk and ignorance, • collective decision theory, • the history of decision and game theory • formalisation of decision problems
<p>BIBLIOGRAPHY</p>	<p>Binmore, K. (2007) <i>Playing for Real: A Text on Game Theory</i>, Oxford University Press.</p> <p>Dixit, A., S. Skeath and D. Reiley (2009) <i>Games of Strategy</i>, 3rd ed., Norton.</p> <p>Gibbons, R. (1992) <i>Game Theory for Applied Economists - A Primer in Game Theory</i>. Princeton University Press.</p> <p>Gilboa, I. (2009) <i>Theory of Decision under Uncertainty</i>, Cambridge University Press.</p> <p>Peterson, M. (2009) <i>An Introduction to Decision Theory</i>, Cambridge University Press.</p> <p>Webb, J. N. (2006) <i>Game Theory: Decisions, Interaction and Evolution</i>, London: Springer.</p>
<p>CONTENT</p>	<p>The aim of the course is to familiarize the students with theoretical and practical aspects of decision and game theory. Both theories are strongly related to mathematical concepts of strategic reasoning. The basic concepts of the theory of individual decision-making under certainty, uncertainty and risk will be explained. Further, the course covers mathematical techniques and tools of the theory of non-cooperative games. The normal and in extensive form of games will be discussed. This includes games with imperfect information and sequential games, and extending to some more special topics like Bayes games, evolutionary games, mechanism design as well as social choice and welfare.</p> <p>Main topics to be covered include:</p> <ul style="list-style-type: none"> • mathematical preliminaries: logic, probability theory, calculus • decisions under certainty • decisions under uncertainty • decisions under risk • normal form games • dominance and Nash Equilibrium • mixed strategies • Bayes games <p>Selected topics to the course of studies: Arrow paradox, voting games, auctions, mechanism design</p>

TL_27.12 TAXATION OF MERGER AND ACQUISITIONS TRANSACTIONS

EQUIVALENT	-
RESPONSIBLE PROFESSOR	Prof Dr. Norbert Dautzenberg
TYPE	Lecture
SIZE OF GROUP	Up to 30
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
STUDY SEMESTER	5 th Semester
OFFER	Winter Term
WORKLOAD	60 h
PREREQUISITES	None
RECOMMENDED PREREQUISITES	TL_9 Business Taxation, Determination of Tax Base
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination
LEARNING OUTCOMES	<p>After the course, the students know the main problems of changing the legal structure of an enterprise. They have been introduced to the current ways to convert the legal form, including those combined with mergers and acquisitions.</p> <p>The students have been confronted with the principle of tax-neutrality which underlies the special legal regimes of most countries for changes of the legal structure of an enterprise. They know the drastic consequences which occur if the conditions of such a <i>lex specialis</i> are not met. They have been made familiar with the way in which the European directive on the taxation of mergers and exchange of shares transforms the principle of tax neutrality into the law. They can solve simple and medium-complicated cases.</p>
BIBLIOGRAPHY	<p>Carrington, G. R. (2012) <i>Tax Accounting in Mergers & Acquisitions</i>, Cch Inc.</p> <p>Ginsburg, M. D., and J.S. Levin (1998) <i>Mergers, Acquisitions, and Buyouts</i>, Aspen Publishers Inc.</p> <p>Pricewaterhouse Coopers (2006) <i>Mergers and Acquisitions: A Global Tax Guide</i>, Hoboken: New Jersey</p>
CONTENT	<p>Main topics to be covered:</p> <ul style="list-style-type: none"> • main tax problems in changing the structure of an enterprise • relevant Structural elements of a company • reasons for restructuring, mergers and acquisitions • principle of tax-neutrality as basic principle of special legislation for such cases; • analysis of tax problems (and solutions) for the most relevant cases: • conversion from a corporation into a partnership, fusion of corporations, conversion from a partnership into a corporation, fusion of partnerships

TL_27.13 NEGOTIATION STRATEGIES

EQUIVALENT	IR_27.14
RESPONSIBLE PROFESSOR	Prof. Dr Thomas Pitz
TYPE	Lecture
SIZE OF GROUP	Up to 30
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
STUDY SEMESTER	5 th Semester
OFFER	Winter Term
LANGUAGE	English
WORKLOAD	60 h
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
POSSIBLE EXAMINATION	Written Exam, Oral Exam, Assignment, or any combination
LEARNING OUTCOMES	Students will understand and interpret negotiation and bargaining strategies and understand why self-interest, trust and fairness are essential motives behind human behaviour. They will be able to apply basic concepts of cooperative game theory in negotiation situations. With concepts of epistemology, formal logic and philosophy of language students learn to characterize rational and bounded rational negotiation behaviour.
BIBLIOGRAPHY	<p>Axelrod, R. (2006) <i>The Evolution of Cooperation</i>, Revised ed., Perseus Books Group.</p> <p>Berridge, G.R: (2002) <i>Diplomacy: Theory and Practice</i>, 2nd ed., New York.</p> <p>Fisher, R. et al. (1994) <i>Beyond Machiavelli: Tools for Coping with Conflict</i>, New York.</p> <p>Osborne, M., Rubinstein, A. (1995) <i>A Course in Game Theory</i>. MIT Press.</p>
CONTENT	<p>The course provides the methodology to formalize and analyze negotiation situations. For this the students will be introduced to cooperative game theory. In contrast to non-cooperative game theory the cooperative game theory is used to study strategic decision-making when the actors are allowed to make binding agreements to take certain actions. Besides the formal game theoretical aspects of negotiation selected topics of philosophy of language and epistemology will be discussed.</p> <p>Depending on the interests of the students it is possible to analyze negotiation situation in the laboratory.</p> <p>Main topics to be covered include:</p> <ul style="list-style-type: none"> • Introduction to cooperative game theory • Stable sets, core, kernel, nucleolus • Shapley value, Banzhaf power index • Trust • Fairness • Social Choice theory: Arrow theorem, Gibbard–Satterthwaite theorem • Selected topics of formal logic, epistemology and philosophy of language

TL_27.14 TAXES AND CORPORATE ENVIRONMENT

EQUIVALENT	-
RESPONSIBLE PROFESSOR	Prof. Dr. habil. Gregor van der Beek
TYPE	Lecture and accompanying Seminar
SIZE OF GROUP	Up to 30
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
STUDY SEMESTER	5 th Semester
OFFER	Winter Term
LANGUAGE	English
WORKLOAD	60 h
PREREQUISITES	None
RECOMMENDED PREREQUISITES	TL_ 14 Basics of Economics
POSSIBLE EXAMINATION	Oral Exam, Assignment, or any Combination
LEARNING OUTCOMES	The Students analyse the influence of different social, cultural, religious, geographical, historical etc. factors on national and international tax and public revenue systems. The hypothesis of the seminar is that the environment has a significant influence on these tax systems. Together – on the basis of the own nationalities and experiences – the students collect different examples on a case study base. The class enables students to apply and transfer concepts from the fields of public finance and especially of the theory of government revenues to their own tax systems.
BIBLIOGRAPHY	Gruber, Jonathan (2011) <i>Public Finance and Public Policy</i> , 3 rd ed., New York, NY, Worth Publishers. Rosen, H. S., and T. Gayer (2010) <i>Public Finance</i> , 9 th ed., New York : McGraw-Hill. Slemrod, J., and J.M. Bakija (2008) <i>Taxing Ourselves - A Citizen's Guide to the Debate over Taxes</i> , 4th ed., Cambridge: MIT Press.
CONTENT	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.

TL_27.15 CORPORATE SOCIAL RESPONSIBILITY

EQUIVALENT	GD_27.11, IB_25.2; IR_27.16
RESPONSIBLE PROFESSOR	Prof. Dr. Hasan Alkaş
TYPE	Lecture
SIZE OF GROUP	Up to 150
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
STUDY SEMESTER	5 th Semester
OFFER	Winter Term
LANGUAGE	English
WORKLOAD	60 h
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
POSSIBLE EXAMINATION	Assignment
LEARNING OUTCOMES	This module offers an overview of theories, practices and communication of the concept of corporate social responsibility (CRS) embedded within international contexts, project management techniques and scientific and presentation skills techniques and tools. The students are able to grasp the relevance of CSR given the challenges the world is facing today. Furthermore they understand the main theoretical and conceptual approaches to CSR and are able to apply their knowledge. The students are able to evaluate the different concepts critically.
BIBLIOGRAPHY	<p>Blowfield, M. and A. Murray (2008) <i>Corporate Responsibility: A Critical Introduction</i>, Oxford: Oxford University Press.</p> <p>Moon, J. and D. Vogel (2008) <i>Corporate Social Responsibility, Government and Civil Society</i>, In: Andrew Crane, Abigail McWilliams, Dirk Matten, and Jeremy Moon, <i>The Oxford Handbook of Corporate Social Responsibility</i>. Oxford: Oxford University Press.</p> <p>W. B., J. Werther and D. Chandler (2010) <i>Strategic Corporate Social Responsibility: Stakeholders in a Global Environment</i>, 2nd ed., Sage Pubn Inc.</p> <p>Herchen, O. (2007) <i>Corporate Social Responsibility: Wie Unternehmen mit ihrer ethischen Verantwortung umgehen</i>, 1st ed., Books on Demand.</p>
CONTENT	<p>The course offers an overview of classical and current theories, practices and communication of corporate social responsibility developed primarily in an international context. Furthermore the course explores key debates, critiques, and multiple perspectives of corporate social responsibility.</p> <p>Further topics to be covered include:</p> <ul style="list-style-type: none"> • the various aspects of corporate social responsibility • to what extent should corporations be concerned with CSR? • applying corporate social responsibility • CSR and sustainability policies or strategies • CSR as an organizational learning process • the institutional environment of CSR

TL_27.16 BUSINESS AND FINANCIAL VALUATION

EQUIVALENT	-
RESPONSIBLE PROFESSOR	Prof. Dr. Philipp Schorn
TYPE	Lecture
SIZE OF GROUP	Up to 30
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
STUDY SEMESTER	5 th Semester
OFFER	Winter Term
WORKLOAD	60 h
PREREQUISITES	None
RECOMMENDED PREREQUISITES	Prior knowledge of corporate finance and financial accounting
POSSIBLE EXAMINATION	Written Exam, Oral Exam, Assignment, or any combination
LEARNING OUTCOMES	<p>The students will be getting familiar with the basics of corporate values. They will be able to apply the different methods to calculate corporate values. The class attendants will know how to calculate cash flows and discount rates.</p> <p>They will be able to comprehend and apply the different valuation methods. The students will be capable of comparing the different methods critically and identify weaknesses of the different methods.</p> <p>Furthermore, they will recognize that the chosen method has a strong influence on the valuation basis.</p>
BIBLIOGRAPHY	<p>Lundholm, R. and R. Sloan (2013: Equity Valuation and Analysis, 3rd ed., New York, McGraw Hill.</p> <p>Penman, S. H. (2012) Financial Statement Analysis and Security Valuation, 5th ed. New York: McGraw Hill.</p> <p>Damodaran, A. (2012): Investment Valuation Tools and Techniques for Determining the Value of Any Asset, 3rd ed., Wiley Finance Editions</p> <p>Palepu, K. G., P. M. Healy and E. Peek (2013): Business Analysis and Valuation IFRS Edition, Text and Cases, 3rd ed., South-Western Cengage Learning.</p> <p>Mard, M. J. (2010) Valuation for Financial Reporting: Fair Value, Business Combinations, Intangible Assets, Goodwill and Impairment Analysis, 3rd ed., Wiley.</p>

CONTENT	<p>In a globalised world the number of bought and sold companies is rising. Therefore, it's necessary to calculate prices for these transactions. The course business and financial valuation deals with the process of valuing companies and selected financial instruments as well as the corresponding valuation methods. Main topics to be covered include:</p> <ul style="list-style-type: none"> • introduction: different purposes for valuations and general method of comparison • discounted cash flow models (adjusted present value, WACC, equity): determination of cash flows and corresponding discount rates and comparison of the valuation outcomes of the three different discounted cash flow models • relative valuation: determination of business values with the help of multiples. Identifying potential peer groups and potential multiples; comparison of valuation outcomes using different multiples. • valuation of SMEs and Start-Ups: problems of valuing young firms and firms with no listed securities and method solving these problems; introduction to the valuation of special financial instruments: Valuing selected derivatives
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TL_27.17 GROUP ACCOUNTING

EQUIVALENT	IB_27.11
RESPONSIBLE PROFESSOR	Prof. Dr. Philipp Schorn
TYPE	Lecture
SIZE OF GROUP	Up to 60
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
STUDY SEMESTER	5 th Semester
OFFER	Winter Term
WORKLOAD	60 h
PREREQUISITES	None
RECOMMENDED PREREQUISITES	TL_14 International Accounting and Corporate Development
POSSIBLE EXAMINATION	Written Exam, Assignment, or any combination

<p>LEARNING OUTCOMES</p>	<p>At the end of the course, students should have a basic knowledge of group accounting, the most complex topic in financial accounting. They will be familiar with the special significance of using IFRS for group accounting and different group structures and their consequences on group accounting.</p> <p>Students are to learn to apply the basics in establishing consolidated financial statements according to IFRS. Further goals of this course:</p> <ul style="list-style-type: none"> • improve the ability to interpret and use financial statements describing the financial condition and operating result of affiliated business entities, including multinational organisations • develop a thorough understanding of different national and international accounting regulations with respect to group accounting • expand the technical proficiency in accounting for transactions involving partnerships and affiliated business enterprises and in the preparation of consolidated financial statements prepare financial statements for groups of companies in accordance with the requirements of International Accounting Standards and International Financial Reporting Standards
<p>BIBLIOGRAPHY</p>	<p>Picker, R. and Leo, K., and Loftus, J. and Wise, V and Clark, K. and Alfredson, K. (2013): <i>Applying International Financial Reporting Standards</i>. 3rd ed. Chichester: Wiley & Sons.</p> <p>Ward, A. M. and C. Deegan (2013): <i>Financial Accounting and Reporting: An International Approach</i>, 1st ed. London: McGraw-Hill.</p> <p>Elliott, B. and J. Elliott (2013) <i>Financial accounting and reporting</i>. 16th ed. Essex, England: Prentice Hall/Financial Times.</p> <p>IASB (2013): <i>International Financial Reporting Standards</i>.</p> <p>Coenenberg, A. G., A. Haller, and W. Schultze (2009) <i>Jahresabschluss und Jahresabschlussanalyse</i> 21st ed., Stuttgart: Schaeffer-Poeschel.</p>
<p>CONTENT</p>	<p>The principal aim is to continue students' education in this field through an examination of more complex accounting issues. This course explores the key principles of group accounting, as this type of company structure is most prevalent for stock-listed corporations. Main topics include:</p> <ul style="list-style-type: none"> • Introduction to group reporting • Adjusting single accounts for consolidation • Capital consolidation and elimination of intra-group transactions (IFRS 3, IAS 27; IFRS 10) • Accounting for investments in associates and joint ventures (IAS 28) • Accounting for foreign currency transactions (IAS 21) • New developments in accounting with regard to group accounting

TL_27.18 AKTUELLE STEUERGESETZGEBUNG

EQUIVALENT	-
RESPONSIBLE PROFESSOR	Prof. Dr. Ralf Klapdor
TYPE	Lecture
SIZE OF GROUP	Up to 30
CREDIT POINTS	2 CP
CONTACT HOURS	2 CH per Week
STUDY SEMESTER	5 th Semester
OFFER	Winter Term
LANGUAGE	German
WORKLOAD	60 h
PREREQUISITES	None
RECOMMENDED PREREQUISITES	TL_9 Business Taxation, TL_11 Basics of International Taxation
POSSIBLE EXAMINATION	Assignment
LEARNING OUTCOMES	After the course students can explain the legislative process in detail and can discuss the different problems during this political process. They are able to investigate legislative processes and know how to use this knowledge for the work as a tax adviser or other tax specialist.
BIBLIOGRAPHY	Topic dependent
CONTENT	Each time the course starts with an introduction to the legislative process in Germany. Afterwards the current activities of legislation in taxation are discussed and the precise topics of current legislation are analysed.

TL_28 INTERNSHIP OR SEMESTER ABROAD

MODULE-NO.	TL_28
RESPONSIBLE PROFESSOR	Supervisor
TYPE	Internship or Semester Abroad
CREDIT POINTS	30 CP
CONTACT HOURS	INTERNSHIP: 20 weeks, full-time SEMESTER ABROAD: Depending on host university
SIGNIFICANCE OF MARK	Unmarked
STUDY SEMESTER	6 th Semester
OFFER	Summer Term
CLASSIFICATION	Required Course
PREREQUISITES	90 CP
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	<p>INTERNSHIP</p> <ul style="list-style-type: none"> • Recognition of Internship • Internship Report <p>SEMESTER ABROAD</p> <ul style="list-style-type: none"> • Recognition of host university and courses • 15 CP from host university
LEARNING OUTCOMES	Students are able to apply their knowledge gained during studies. Students are able to improve key competences, such as intercultural competences, presentation skills and social competence. Furthermore they are able to improve and apply their acquired knowledge.
BIBLIOGRAPHY	Topic dependent
CONTENT	Topic dependent

TL_29 WORKSHOP: ACADEMIC WRITING (CERTIFICATE)

MODULE-NO.	TL_29
EQUIVALENT	GD_29, IB_29, IR_29
RESPONSIBLE PROFESSOR	N.N.
TYPE	Workshop
SIZE OF GROUP	Up to 30
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3.0 %
STUDY SEMESTER	7 th Semester
OFFER	Winter Term (Summer Term if possible)
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Certificate
POSSIBLE EXAMINATION	Assignment
LEARNING OUTCOMES	Students are able to apply gained knowledge for the process of academic writing. They know how to use important tools for writing a thesis and are able to present their chosen topic appropriately.
CONTENT	<p>Main Topics to be covered:</p> <ul style="list-style-type: none"> • reviewing most important aspects for the academic writing process using examples • software application for academic writing (e.g. LaTeX, MS Word) • how to write an essay-plan • appropriate presentation of thesis, e.g. abstract, poster and multimedia presentation

TL_30 BUSINESS SIMULATION

MODULE-NO.	TL_30
EQUIVALENT	-
RESPONSIBLE PROFESSOR	Prof. Dr. Ralf Klappdor
TYPE	Lecture and accompanying Practical Training
SIZE OF GROUP	Up to 30
CREDIT POINTS	5 CP
CONTACT HOURS	4 CH per week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3.0 %
STUDY SEMESTER	7 th Semester
OFFER	Winter Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	TL_1 Basics of Business and Law
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Assignment
LEARNING OUTCOMES	<p>This computer-based business simulation is designed for students to apply the concepts and applications learned throughout their studies. It condenses business activities including marketing, operations and finance decisions. It is designed to provide students with the opportunity to engage in decision making in relation to improving overall operational effectiveness. Through the successful participation in this course the students will develop their skills in the area of rhetoric, presentation technique and teamwork which was imparted in the module TL_11. In small groups the students allocate the tasks, make decisions and prepare reports and presentations.</p> <p>The students are able to:</p> <ul style="list-style-type: none"> • identify the factors which influence a firm's/organisation's overall operational effectiveness • apply learned behaviours in business management focusing in competence areas such as strategy, marketing operations, finance, and soft skills • critically assess the usefulness of business theoretical models in strategic management and business practice • organise and manage teams to ensure overall effectiveness • complete a critical review on the learning and business processes included in the business simulation

	<p>Furthermore students are capable to:</p> <ul style="list-style-type: none"> • develop and present selected tasks out of the range of financial management, resource management and market-orientated management by their own • investigate topics like product life cycles, personal qualifications, productivity, economisation, environmental aspects, stock prices and company values. • assign their existing theoretical business economical knowledge with support of the computer based business simulation on practical applications and evaluate thereby individual approaches, modify them and extend them if it is necessary in a creative way • judge complex decision situation under the circumstances of uncertainty and deduce possible actions from it
BIBLIOGRAPHY	Respectively basic literature for the selected current topics.
CONTENT	<p>In this course students train and combine acquired knowledge, methods repertoire and social behaviour. Main topics to be covered include:</p> <ul style="list-style-type: none"> • competitive strategy • entrepreneurship and venture capital • consumer behaviour • applied pricing strategy • marketing research • presentation of the topics and definition of the tasks • preparation of the tasks • preparation of a project work • presentation of the project works • presentation of the developed solutions

TL_31 PROJECT

MODULE-NO.	TL_31
EQUIVALENT	-
RESPONSIBLE PROFESSOR	Prof. Dr. Ralf Klapdor
TYPE	Project
SIZE OF GROUP	Up to 30
CREDIT POINTS	5 CP
CONTACT HOURS	2 CH per week
WORKLOAD	150 h
SIGNIFICANCE OF MARK	3.0 %
STUDY SEMESTER	7 th Semester
OFFER	Winter Term (Summer Term if possible)
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	None
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Paper
LEARNING OUTCOMES	Students are able to use their knowledge for discussing current topics. They can use academic-skills for discussing, analysing and manage academic issues independently.
BIBLIOGRAPHY	Topic dependent
CONTENT	<p>The course gives an overview of all topics covered during the studies and helps making linkages between those. Issues on current relevant topics are discussed and reviewed academically.</p> <p>Students have to work independently on a given task (e.g. research area, current issue), which needs to be reflected and discussed academically.</p>

TL_32 BACHELOR THESIS

MODULE-NO.	TL_32
RESPONSIBLE PROFESSOR	Supervisor
TYPE	Thesis
CREDIT POINTS	12 CP
WORKLOAD	360 h
SIGNIFICANCE OF MARK	7.3 %
STUDY SEMESTER	7 th Semester
OFFER	Winter and Summer Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	175 CP
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Thesis
LEARNING OUTCOMES	<p>Students are able to:</p> <ul style="list-style-type: none"> • analyse a given task academically while using scientific methods • acquire possible solutions • outline solutions reasonably
CONTENT	Students are working on applied research topics in order to write a thesis on it. Topic and given task will be specified by the responsible supervisor.

TL_33 COLLOQUIUM

MODULE-NO.	TL_33
RESPONSIBLE PROFESSOR	Supervisor
TYPE	Colloquium
CREDIT POINTS	3 CP
CONTACT HOURS	8 CH
WORKLOAD	90 h
SIGNIFICANCE OF MARK	1,8 %
STUDY SEMESTER	7 th Semester
OFFER	Winter and Summer Term
LANGUAGE	English
CLASSIFICATION	Required Course
PREREQUISITES	207 CP
RECOMMENDED PREREQUISITES	None
REQUIREMENTS FOR THE AWARDING OF CREDIT POINTS	Examination
POSSIBLE EXAMINATION	Oral Exam
LEARNING OUTCOMES	Students are able to present solutions appropriately, e.g. abstract, poster and multimedia presentation. They are able to answer topic related questions and apply theoretical instruments.
CONTENT	The Bachelor-Thesis is being presented and discussed.