

Study Schedule

International Taxation and Law, B.A.

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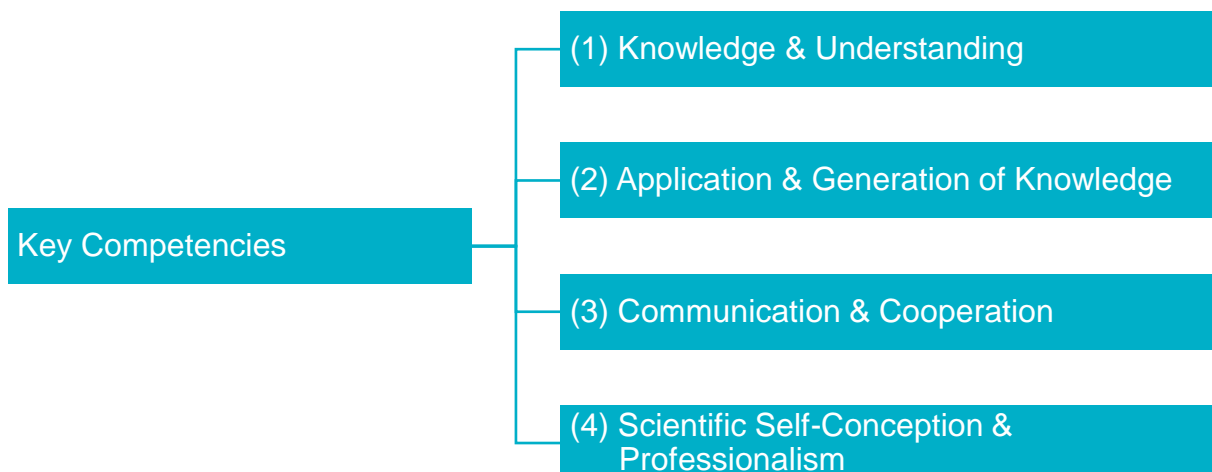
1. Information about Study Programme

1.1 Profile of Study Programme

Place of Study	Campus Kleve
Start Date	Winter Term
Language	English
Study Model	Full-Time Studies, Part-Time Studies
Duration of Study	7 Semesters
Amount of Credits	210 ECTS
Examination Regulation and Further Information	https://www.hochschule-rhein-waal.de/en/faculties/society-and-economics/degree-programmes/international-taxation-and-law-ba

1.2 Key Competencies

The study programme *International Taxation and Law* teaches the following competencies on Bachelor-level: (1) knowledge and understanding, (2) use, application and knowledge production, (3) communication and cooperation, (4) academic conduct/professionalism. These competencies are outlined in the *German Standards for Higher Education* (Resulting from the Ministry of Education Conference on February 16, 2017; https://www.kmk.org/fileadmin/Dateien/veroeffentlichungen_beschluesse/2017/2017_02_16-Qualifikationsrahmen.pdf) and are described in more detail within the course descriptions included in this study schedule.



2. Study Programme

2.1 Recommended Study Plan

No.	Modules	CH	L	S	E	Pra	Pro	EX	CP	WT1	ST2	WT3	ST4	WT5	ST6	WT7
TL 1 6301	Basics of Business Administration and Bookkeeping	4	4					P	5	5						
TL 1 6203	Business Mathematics	4	2		2			P	5	5						
TL 1 6302	Introduction to the European Union Legal System	4	2		2			P	5	5						
TL 1 6303	General Introduction to Tax Law	4	3		1			P	5	5						
TL 1 6104	Introduction to Statistics	4	2		2			P	5	5						
TL 1 6304	Civil Law	4	3		1			P	5	5						
TL 2 6305	Management Accounting	4	2		2			P	5	5						
TL 2 6306	Business Taxation	4	3		1			P	5	5						
TL 2 6307	Corporate Law	4	2		2			P	5	5						
TL 2 6308	Basics of International Taxation	4	3		1			P	5	5						
TL 2 6309	Basic Methods (Scientific Skills & Applied Tax Accounting)	4	2		2			T	5	5						
TL 2 6102	Introduction to Economics	6	4		2			P	5	5						
TL 3 6310	Financial Accounting	4	4					P	5	5		5				
TL 3 6206	Corporate Finance	4	2		2			P	5	5						
TL 3 6311	Double Tax Treaties	4	3		1			P	5	5						
TL 3 6312	Advanced Methods (Controlling & Applied Taxation Software)	4	2		2			P*	5	5						
TL 3 6313	Interdisciplinary Project	2				2		P	5	5						
TL 3 6314	Transfer Pricing	4	3		1			P	5	5						
TL 4 6315	Public Finance	4	4					P	5	5						
TL 4 6316	Determination of Tax Bases	4	3		1			P	5	5						
TL 4 6317	Project in International Taxation	2				2		P	5	5						
TL 4 6318	International Aspects of German Tax Law	5	4		1			P	5	5						
TL 5 6319	Contract Law	4	4					P	5	5						
TL 5 6320	Business Analysis	4	4					P	5	5						
TL 5 6321	International Tax Planning	4	2		2			P	5	5						
TL 5 6322	Project in International Taxation	2				2		P	5	5						
	<i>Elective Subjects</i>	16	16					P	20	10	10					
TL 4 6323	Advanced Reporting and Finance	4	4					P	5	5						
TL 4 6331	Digitalisation and Tax Consulting	4	4					P	5	5						
TL 4 6324	Deutsches Steuerrecht für internationale Studierende (in deutscher Sprache)	4	4					P	5	5						
TL 4 6325	Negotiation and Behavioral Decisionmaking	4	4					P	5	5						
TL 4 6326	Taxation of Merger and Acquisitions	4	4					P	5	5						
TL 5 6327	Tax Relevant European Law an Inheritance Tax	4	4					P	5	5						
TL 5 6328	Auditing and Corporate Governance	4	4					P	5	5						
TL 5 6329	Abgeordnung und Steuergesetzgebung (in deutscher Sprache)	4	4					P	5	5						
TL 5 6330	Business Taxation and Corporate Environment	4	4					P	5	5						
TL 4 6036/ TL 5 3036	Foreign Language	4	4					P	5	5						
TL 6 6037	Internship of Semester Abroad								30							30
TL 7 6338	Guidance Module	2			2			T	5	5						5
TL 7 6339	Business Simulation	2			2			P	5	5						5
TL 7 6340	Final Reflection	2			2			P	5	5						5
TL 7 6041	Bachelor Thesis							P	12	12						12
TL 7 6042	Colloquium							P	3	3						3
Total		123	83	0	23	8	6		210	30	30	30	30	30	30	30

* In this module, the part "Applied Taxation Software" will be honored by a certificate. Abbreviations: CH = Contact Hours per Week; L = Lecture; S = Seminar; E = Exercise; Pra = Practical Training; Pro = Project; EX = Type of Examination; E = Examination; C = Certificate; CP = Credit Points; WT = Winter Term; ST = Summer Term.

2.2 Descriptions of Modules

Module TL 1 6301: Basics of Business Administration and Bookkeeping

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

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 72	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
<p>The students will acquire the necessary knowledge about business administration; this will enable them to understand the background behind tax rules and problems with which they will be faced with throughout the course of their studies. Bookkeeping will make them familiar with the fundamental techniques which serve to register all events and keep an overview over the enterprise; at the same time, examples of how transactions are treated within the books also gives an excellent opportunity to reiterate and develop the knowledge from the business administration introduction.</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<ul style="list-style-type: none"> • Definition of the term "business" in contrast to other institutions; decision-making as an important aspect of business administration; basics of production, supply management, marketing, human resources management and organisation; bookkeeping, cost accounting, financial reports (balance sheet, profit and loss statements) • Introduction to the system of accounting/bookkeeping, with explanation and training

Course(s)	Contact Hours
TL 1 63011: Basics of Business Administration (Lecture)	2
TL 1 63012: Bookkeeping (Lecture)	2

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam	2,61 %

Module TL 1 6203: Business Mathematics

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

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 72	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
<p>Upon successful completion of the module, students will be able to understand and apply mathematical tools in order to calculate key figures required for analysis and decision making in the areas of economics, business and taxation. Furthermore, they will be prepared to illustrate standard economic issues with mathematical models and will be versed in applying relevant mathematical approaches to finance and accounting problems.^{1,2}</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

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

Course(s)	Contact Hours
TL 1 6203: Business Mathematics (Lecture + Exercise)	4

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam	2,61 %

Module TL 1 6302: Introduction to the European Union Legal System

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	1	Winter Term	-	English	Prof. Dr. John Henry Dingfelder Stone

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 72	150 h	90 h	60 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
<p>Upon successful completion of the module, students will have gained a deep understanding of the institutional and procedural law of the European Union and the impact of that law on the national legal systems of the Member States.¹ Furthermore, students will be able to read, understand and critically analyse actual legal cases from the European Court of Justice and evaluate their importance to, and impact on, national legal norms.^{1,2}</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<ul style="list-style-type: none"> Basic foundational elements of European Union law, such as the sources of EU law, general principles of EU law, the supremacy of EU law, direct effect and state liability, as well as specific legal standards, such as fundamental rights protection, freedom of movement of goods, and freedom of movement of persons. Contemporary case analysis skills, such as contextual case-reading, textual legal analysis, decision impact, and understanding lines of cases.

Course(s)	Contact Hours
TL 1 6302: Introduction to the European Union Legal System (Lecture + Exercise)	4

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Term Paper, or any Combination	2,61 %

Module TL 1 6303: General Introduction to Tax Law

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

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 72	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
<p>After the module, the students will have gotten a first general overview of the most frequent and important kind of taxes, mostly based on the example of the existing German tax law, but with hints of possible alternatives of the legislation of other countries. This serves as a necessary basis for the students, as they will be later dealing with the rules for international tax cases in international tax law.¹</p> <p>Furthermore, after this module, the students will also have basic knowledge of how to test and apply legal rules to a tax case (i.e. in working with the legal texts).¹</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

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

Course(s)	Contact Hours
TL 1 6303: General Introduction to Tax Law (Lecture + Exercise)	4

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam	2,61 %

Module TL 1 6104: Introduction to Statistics

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

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 72	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
<p>The module aims to provide students with basic statistics, typically applied by management and administration. By the end of the module, students will know the main concepts and will be able to assess the relevance and shortcomings of these techniques.¹ Furthermore, students will be able to use the statistical methods in order to solve realistic decision problems, practical case studies and exercises from economics, business and political sciences, and will learn to draw conclusions from available data.²</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<p>The main focus is on basic and intermediate concepts of statistics and probability theory. Main topics to be covered include the following:</p> <ul style="list-style-type: none"> • Data collection, organization and presenting techniques • Measures of location, position, dispersion and concentration • Probability theory and distributions • Sampling theory and distributions • Introduction to estimation, confidence intervals, specification of hypotheses, and tests of significance • Analysis of variance • Fundamentals of time series analysis

Course(s)	Contact Hours
TL 1 6104: Introduction to Statistics (Lecture + Exercise)	4

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam	2,61 %

Module TL 1 6304: Civil Law

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

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 72	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
<p>Throughout the module, students will acquire knowledge of various fundamental areas of civil law with a main focus being on purchase contracts and essential principles of property law regarding purchase contracts. The module furthermore provides a short introduction of essential principles of civil procedure law. Upon successful completion of the module, students will be able to identify important legal issues in such areas and relate them to various typical real-life situations. Students will be enabled to argue simple cases regarding frequently recurring situations in such areas. Students will also be able to act as an intermediary for the legal profession in the area of civil law.</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<ul style="list-style-type: none"> • Basic terms and concepts of civil law, such as persons, things and claims • Conclusion of contracts • Cancellation of contracts • Purchase contracts, in particular contents and types of obligations, completion, breach and remedies • Property, in particular transfer of title in movable and immovable property, pledge and mortgages • Essential principles of torts • Essential principles of civil procedure law

Course(s)	Contact Hours
TL 1 6304: Civil Law (Lecture + Exercise)	4

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Assignment, or any Combination	2,61 %

Module TL 2 6305: Management Accounting

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

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 72	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
<p>After successful completion of this module, the students will understand the similarities and differences of cost accounting and bookkeeping. They will understand cost accounting as an instrument for documentation, information, planning and monitoring, all of which support the decision-making processes of senior management. The students will be able to classify costs by different certain aspects. They will understand the importance of internal service settlement by different methods and their influence on cost centre accounting. They will know how to interpret calculated per-unit costs depending on the applied method of calculation and they will be aware of the challenges resulting from common costs.</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<ul style="list-style-type: none"> • Basics of cost accounting • Cost type accounting • Cost centre accounting • Cost object accounting • Full cost accounting • Direct costing • Activity-based costing • Challenges of common costs

Course(s)	Contact Hours
TL 2 6305: Management Accounting (Lecture + Exercise)	4

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam	2,61 %

Module TL 2 6306: Business Taxation

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

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 72	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
<p>After this module, the students will have a profound basic knowledge of the taxation of enterprises, either being set-up as capital companies (corporation tax) or as partnerships (transparent taxation under income tax law).¹ The basic rules are illustrated with examples from German tax law, but students are also confronted with alternatives from other tax legislations in order to get an idea of the variety of possible options from which a legislator can choose.¹ Furthermore, the students will learn some first basic examples of how tax law is to be taken into account for economic choices (choice of the legal form of the enterprise; choice of the ways for financing investments).²</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<ul style="list-style-type: none"> • Corporate tax system (possibilities from which states can choose in designing their system) • Corporation tax • Taxation of partnerships • German trade tax as an example for a local tax where a modified form of the profit serves as a tax base • Influence of business taxation on business decisions tax burdens on profit in the case of different legal forms (corporation, sole tradership) and/or finance decisions (tax burden in the case of credit financing and in case of equity financing)

Course(s)	Contact Hours
TL 2 6306: Business Taxation (Lecture + Exercise)	4

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Assignment, or any Combination	2,61 %

Module TL 2 6307: Corporate Law

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	2	Summer Term	-	English	Prof. Dr. Heiko Wilde

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 72	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	TL 1 6301, TL 1 6304	-

Learning Outcomes*
<p>Upon successful completion of this module, students will have acquired knowledge of various fundamental areas of corporate law, as well as be able to identify important areas and relate them to various typical business situations. The module will first focus on the basics of German civil law partnership as an example for partnerships and will then focus on the German GmbH as an example for corporations. Other topics to be covered include the fundamentals of corporate groups, bankruptcy law and corporate reorganizations. Upon successful completion of this module, students will be enabled to argue simple cases regarding frequently recurring business situations. Students will also be able to act as an intermediary for the legal profession in the area of corporate law.</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<ul style="list-style-type: none"> Basics of civil law partnership The foundation, managing directors, shareholders and end of the GmbH Fundamentals of corporate groups Essentials of bankruptcy law Fundamentals of corporate reorganizations

Course(s)	Contact Hours
TL 2 6307: Corporate Law (Lecture + Exercise)	4

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Oral Exam, Assignment, or any Combination	2,61 %

Module TL 2 6308: Basics of International Taxation

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

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 72	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
<p>Through the successful participation of this module, students should be able to describe the basic principles of international taxation and compare the impact of different methods in order to eliminate double taxation. They will be able to explain the influence of the European Law on national tax systems and solve different cases on international taxation.</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<p>Major topics will include the following:</p> <ul style="list-style-type: none"> • An 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)

Course(s)	Contact Hours
TL 2 6308: Basics of International Taxation (Lecture + Exercise)	4

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam	2,61 %

Module TL 2 6309: Basic Methods (Scientific Skills & Applied Tax Accounting)

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

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 72	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
<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. 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> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></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. Throughout the course students will apply the acquired knowledge and skills to topics from the fields of economics and finance.</p> <p>The second part of this module will include:</p> <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

Course(s)	Contact Hours
TL 2 63091: Scientific Skills (Lecture + Practical Training)	2
TL 2 63092: Applied Tax Accounting (Lecture + Practical Training)	2

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Certificate	Written Exam, Oral Exam, Assignment, or any Combination	Unmarked

Module TL 2 6102: Introduction to Economics

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

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 72	150 h	90 h	60 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
<p>Upon successful completion of the module, students will be able to describe the basic mechanisms at work in the economic system.¹ They will be able to illustrate the theoretical foundations of demand and supply and the role of consumers, producers and the public sector.¹ Furthermore, students will be enabled to discuss different means and measures affecting the economy in the short- and long-run.¹ They will be able to solve simple diagrammatic and algebraic models in micro- and macroeconomics and to identify applications of, limitations to and improvements of these models.²</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

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

Course(s)	Contact Hours
TL 2 61021: Microeconomics (Lecture + Exercise)	3
TL 2 61022: Macroeconomics (Lecture + Exercise)	3

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam	2,61 %

Module TL 3 6310: Financial Accounting

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

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 72	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	TL 1 6301	-

Learning Outcomes*

At the end of the module, students will be familiar with the rules of financial accounting (i.e. the rules of the commercial balance sheet and profit and loss statement (income statement) of an enterprise).

* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism

Content

- Asset and liabilities
- Valuation rules

Course(s)	Contact Hours
TL 3 6310: Financial Accounting (Lecture)	4

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Assignment, or any Combination	2,61 %

Module TL 3 6206: Corporate Finance

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	3	Winter and Summer Term	IBM 2 6206	English	Prof. Dr. Jörn Sickmann

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 72	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
<p>The module is intended to familiarise the students with the basic principles of corporate finance. Students will learn the most important concepts related to investment, financing and valuation. The module teaches students fundamental topics such as investment decision rules, cost of capital, financial valuation, risk and the optimisation of capital structure.¹ By the end of the module, students will be able to apply the techniques they have learned to real life situations.² They will gain a better understanding of the underlying norms of decision-making in finance and a basic understanding of cultural differences that are particularly relevant for managers working in multinational corporations.⁴</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<p>Main topics to be covered include the following:</p> <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 bond, stocks • Capital markets and the pricing of risk • Capital asset pricing model • Capital structure in a perfect market

Course(s)	Contact Hours
TL 3 6206: Corporate Finance (Lecture + Exercise)	4

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam	2,61 %

Module TL 3 6311: Double Tax Treaties

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

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 72	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
<p>Upon completion of the module, students will be able to reproduce the aim and mechanisms of Double Tax Agreements (DTA). They will be able to explain the structure of the OECD-Model Convention and the multilateral instrument. They will be able to solve different case studies using real existing DTA.</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></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, implementation of double tax treaties, double tax treaty in international law) • Changes of double tax agreements due of the multilateral instrument • Structure of double tax treaties (scope of application, definitions, distributive rules, methods for elimination of double taxation, special provisions, Art. 30, 31 OECD-Model final provisions) • Treaty shopping (constructions, national provisions to avoid treaty shopping) • Subject-to-tax-clause (avoidance of "double non-taxation", only applicable to the exemption method, problems connected to the subject-to-tax-clause, difference between the subject-to-tax-clause and switch-over-clause) • Remittance-based clause • Systematic to solve challenges

Course(s)	Contact Hours
TL 3 6311: Double Tax Treaties (Lecture + Exercise)	4

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam	2,61 %

Module TL 3 6312: Advanced Methods (Controlling & Applied Taxation Software)

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

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 72	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	TL 2 6305, TL 2 6306	-

Learning Outcomes*
<p>During the first part students will achieve a general understanding of the importance of controlling, especially for rational decision-making based on a company's data. They will understand the relevance of a sound data basis. Through the use of data analysis, students will be able to apply different controlling tools to evaluate possible decisions. They will gain a general experience by taking part in several controlling challenges. They will understand the impact of controlling for planning, implementing and monitoring the investments and activities within a company. They will also be able to foresee the risks which are related to the decisions and will understand how to manage many of these important risks. Furthermore students will gain an extended knowledge of various methods for decision-making, which will later support them in becoming managers in company units or as subject matter experts in finance divisions.</p> <p>Students will name the different tasks of controlling and explain why controlling has an important function in an enterprise. Students will be able to plan both operating and financial budgets. Students will be able to perform standard costing, as well as variance analysis. Students will be able to derive transfer prices according to the cost-plus, market value and negotiated transfer price method. Students will be able to calculate the performance ratios EBIT, EBITDA, ROI, residual income and EVA and explain how they differ from one another. They will be 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>In the second part of this module students will know the different types of software application they can use for tax accounting (bookkeeping, tax balance sheet). They will be able to use the software application of DATEV and will be able to solve various cases of tax accounting.</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<p>Controlling:</p> <ul style="list-style-type: none"> • Cost accounting • Strategic controlling • Value-based controlling • Balanced Score Card (BSC) • Operative controlling/budgeting and forecasting • Transfer prices • Challenge "Digitalisation" <p>Applied Taxation Software:</p> <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

Course(s)	Contact Hours
TL 3 63121: Controlling (Lecture + Exercise)	2
TL 3 63122: Applied Taxation Software (Lecture + Exercise)	2

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination (TL 3 63121), Certificate (TL 3 63122)	Written Exam	1,57 %

Module TL 3 6313: Interdisciplinary Project

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	3	Winter Term	-	English	Supervisor (Professor of HSRW)

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

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
The students are expected to develop and make use of the academic skills necessary to fulfil the task of understanding, analysing and discussing an academic issue independently.
<small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small>

Content
Students receive a list of topics related to one special field of studies or related to interdisciplinary work. Topics may be more practical or more theoretical in nature. According to the type of the project, the term paper is a written report on the practical work and the findings or a scientific paper about a research area. At the end of the project, the major findings are to be presented to all participants.

Course(s)	Contact Hours
TL 3 6313: Interdisciplinary Project (Project)	2

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Assignment	2,61 %

Module TL 3 6314: Transfer Pricing

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

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 72	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	TL 2 6305	-

Learning Outcomes*
<p>Upon successful completion of the module, students will be able to describe transfer pricing as an integral part of the firm's organizational architecture.¹ Accounting information is used to calculate the different transfer pricing schemes: market prices, cost-based transfer prices and negotiated transfer prices. Furthermore, students will understand the pros and cons of the different schemes by working on case studies.² Additionally, the premise of the module is to understand the Transfer Pricing Guidelines set by the OECD and the German Rules on Transfer Pricing.¹ Students will be able to design transfer pricing systems in multinational enterprises.²</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<ul style="list-style-type: none"> • Transfer pricing as an integral part of the firm's architecture • Pros and cons of different transfer pricing schemes used in group accounting • Transfer pricing guidelines • Transfer pricing documentation and tax compliance • Overview and application of transfer pricing methods in German income taxation • Case studies on transfer pricing

Course(s)	Contact Hours
TL 3 6314: Transfer Pricing (Lecture + Exercise)	4

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Oral Exam, or any Combination	2,61 %

Module TL 4 6315: Public Finance

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	4	Summer Term	-	English	Prof. Dr. habil. Gregor van der Beek

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 72	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	TL 1 6104	-

Learning Outcomes*
<p>Upon successful completion of the module, the students will have an overview of public finances in industrialised and developing countries and will be able to analyse and interpret public finances in an international setting. The students will be equipped to examine government expenditure and public revenue policies, and to estimate their incentive effects from a normative and positive perspective. The module enables students to 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, to apply the tax theory concepts to real-world issues and to deduce policy recommendations from their findings.</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<ul style="list-style-type: none"> The positive and normative economic approach to government expenditure and to public revenue, especially to taxes and public debt. Discussion of the role, rationale, objectives and consequences of fiscal government intervention in the market economy, and especially of tax policy issues.

Course(s)	Contact Hours
TL 4 6315: Public Finance (Lecture)	4

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Assignment, or any Combination	2,61 %

Module TL 4 6316: Determination of Tax Bases

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

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 72	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	TL 1 6301, TL 1 6303, TL 2 6306	-

Learning Outcomes*
In the module, the students get familiar with the basics of tax accounting and why differences to commercial accounting are inevitable.
<small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small>

Content
<ul style="list-style-type: none"> • Overview of methods for determining the tax bases in different countries at different times • Common tendencies underlying the developments of tax accounting • Introduction to German tax accounting laws and regulations • Examples of other legislations

Course(s)	Contact Hours
TL 4 6316: Determination of Tax Bases (Lecture + Exercise)	4

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Assignment, or any Combination	2,61 %

Module TL 4 6317: Project in International Taxation

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	4	Summer Term	-	English	Supervisor (Professor of HSRW)

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

Formal Prerequisites	Recommended Prerequisites	Further Information
-	TL 2 63091	-

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. Students are able to use their knowledge for discussing current topics. They can use academic-skills for discussing, analysing and manage academic issues independently.
<small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small>

Content
The module 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. Students have to work independently on a given task (e.g. research area, current issue), which needs to be reflected and discussed academically. 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. At the end of the project the major findings have to be presented to all participants.

Course(s)	Contact Hours
TL 4 6317: Project in International Taxation (Project)	2

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Assignment, Paper	2,61 %

Module TL 4 6318: International Aspects of German Tax Law

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	4	Summer Term	-	English	Prof. Dr. Ralf Klapdor

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 72	150 h	75 h	75 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	TL 1 6303, TL 2 6306, TL 3 6311	

Learning Outcomes*
The students will learn the remaining important parts of tax law, which they will need in practice. The main rules have an EU background, and will enable them to understand corresponding rules of other countries in their future careers.
<small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small>

Content
The students will achieve knowledge about the two remaining areas of taxation of which they are not yet familiar-- both of which are nowadays harmonised fully or in part by EU law:
Special legislation to avoid or restrict international tax planning, regulated nowadays in the Anti-Tax-Avoidance-Directive of the EU:
<ul style="list-style-type: none"> • Selected topics on foreign tax relations: limited tax liability, trade tax and international activities, international tax planning, examples of treaty override in German tax laws, • Thin capitalisation-rules in ATAD and German Tax Law • CFC-legislation: concept of CFC-legislation, rules in ATAD, requirements in FTTA, standard CFC, increased CFC • Transfer of residence: rules in ATAD, transfer to low tax jurisdiction, transfer of domicile (§ 6 FTTA), withdrawals due to international transfers • Hybrid mismatches: rules in ATAD and future rules in German tax law
Value Added Tax, regulated by the VAT Directive of the EU

Course(s)	Contact Hours
TL 4 63181: ATAD / Foreign Relations Tax Act (Lecture + Exercise)	3
TL 4 63182: Value Added Tax (Lecture)	2

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam	2,61 %

Module TL 5 6319: Contract Law

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

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 72	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
TL 1 6304, TL 2 6307	TL 1 6302	-

Learning Outcomes*
<p>Students will consolidate and increase their knowledge of various fundamental areas of civil law with a focus on purchase contracts and essential principles of property law regarding purchase contracts. In addition, the module will in particular focus on the process of drafting and negotiating business agreements. For this purpose, the students will be given the opportunity to review and comment on typical documents associated with the contract negotiation process. Furthermore, the module will introduce the students to the structure of a real estate sales transaction.</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<ul style="list-style-type: none"> • Conclusion of contracts, cancellation of contracts and general terms and conditions • Negotiation process of complex agreements • Contract drafting • Review of a draft contract • Real estate transaction, in particular sales contract, loan contract and mortgage

Course(s)	Contact Hours
TL 5 6319: Contract Law (Lecture)	4

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Assignment, or any Combination	2,61 %

Module TL 5 6320: Business Analysis

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

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 72	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	TL 3 6310	-

Learning Outcomes*

At the end of lecture, the students shall have the ability to read and analyze the financial report of an enterprise.

** 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism*

Content

- Important ratios for analyzing financial reports,
- Available systematic approaches for analysis of a financial report
- Necessary adjustments to the published figures in order to prepare a proper analysis

Course(s)	Contact Hours
TL 5 6320: Business Analysis (Lecture)	4

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Assignment, or any Combination	2,61 %

Module TL 5 6321: International Tax Planning

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

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 72	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
TL 2 6308	-	-

Learning Outcomes*
<p>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.</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

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

Course(s)	Contact Hours
TL 5 6321: International Tax Planning (Lecture + Exercise)	4

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Assignment, or any Combination	2,61 %

Module TL 5 6322: Project in International Taxation

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

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

Formal Prerequisites	Recommended Prerequisites	Further Information
-	TL 2 63091	-

Learning Outcomes*
The students are expected to independently develop and make use of the academic skills necessary to fulfil the tasks of understanding, analysing and discussing an academic issue in the field of taxation. Students will be able to use their knowledge for discussing current topics.
<small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small>

Content
The module gives an overview of all topics covered during the studies and helps create links between them. Relevant current topics will be discussed and academically reviewed. Students will work independently on a given task (e.g. research area, current issue), which needs to be reflected on and discussed in an academic manner. Students will receive a list of topics related to a special field of taxation or interdisciplinary work. Topics may be more practical or more theoretical in nature. According to the type of the project, the term paper will be either a written report about the practical work and the findings or a scientific paper about a research area. At the end of the project, the major findings will be presented to all participants.

Course(s)	Contact Hours
TL 5 6322: Project in International Taxation (Project)	2

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Assignment and / or Essay	2,61 %

Module TL 4 6323: Advanced Reporting and Finance

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Elective Module	4	Summer Term	IBM 4 6323	English	Prof. Dr. Philipp Schorn

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 36	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
<p>Throughout this module, students will expand their knowledge with special regards to selected standards of IFRS, as well as potential difficulties in their application.^{1,2} Upon successful completion of this module, the students will be able to solve complex financial reporting problems using the different sources of IFRS and will be able to critically evaluate IFRS standards from the perspective of both the preparers of the reports and the users of financial statements.² Students will be able to assess the potential impact of financial reporting decisions (e.g. earnings management) for the capital market communication of a company.^{2,4}</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<p>The module highlights the importance of financial reporting as a tool for financial communication and covers selected standards of IFRS. Possible topics include the following:</p> <ul style="list-style-type: none"> • The role of financial reporting for corporate financial communication • Earnings management and capital market implications • Accounting for financial instruments • Accounting for leases • Revenue recognition • Accounting for impairments of tangible and intangibles

Course(s)	Contact Hours
TL 4 6323: Advanced Reporting and Finance (Lecture)	4

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Oral Exam, Assignment, or any Combination	2,61 %

Module TL 4 6331: Digitalisation and Tax Consulting

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Elective Module	4	Summer Term	-	English	N. N.

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 36	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*

This module provides the knowledge to understand and shape the digital transformation in tax consulting and tax administration. For this purpose, the technical basics for encryption and electronic signatures as well as cloud computing and interface issues are dealt with. The participants should also understand the development of new business models in the digital age and the resulting requirements for tax advice and tax administration.

* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism

Content

- Crypto procedures and digital signatures
- Cloud computing
- Trends in digital tax administration
- Challenges of digitization for (international) taxation

Course(s)	Contact Hours
TL 4 6331: Digitalisation and Tax Consulting (Lecture)	4

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Term Paper, or any Combination	2,61 %

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

Klassifikation	Semester	Angebot	Äquivalent	Sprache	Modulverantwortliche(r)
Wahlpflicht-modul	4	Sommersemester	-	Deutsch	Prof. Dr. Thomas-Patrick Schmidt

Gruppengröße	Workload	Präsenzzeit	Eigenstudium	ECTS-Punkte
bis zu 36	150 h	60 h	90 h	5

Teilnahmevoraussetzungen	empfohlene Voraussetzungen	weitere Informationen
-	TL 1 6303, TL 1 6306	-

Lernergebnisse / Kompetenzen*
<p>Sofern internationale Studierende nach Abschluss ihres Studiums in Deutschland eine Beschäftigung aufnehmen möchten, müssen sie die Grundlagen der Steuergesetzgebung in deutscher Sprache beherrschen. Dies ist auch der Fall, wenn sie sich für ein Praktikum in einem kleinen oder mittleren Steuerberatungsunternehmen in Deutschland bewerben. In diesem Modul erwerben die Studierenden die Kompetenz, an einfachen Unterhaltungen über Steuerangelegenheiten auf Deutsch teilzunehmen.</p> <p><small>* 1 = Wissen & Verstehen, 2 = Einsatz, Anwendung & Erzeugung von Wissen, 3 = Kommunikation & Kooperation, 4 = Wissenschaftliches Selbstverständnis / Professionalität</small></p>

Inhalte
<ul style="list-style-type: none"> Einkommenssteuer Unternehmensbesteuerung

Lehrveranstaltung(en)	Präsenzstunden
TL 4 6324: Deutsches Steuerrecht für internationale Studierende (Vorlesung)	4

Voraussetzungen für den Erwerb von ECTS-Punkten	mögliche Prüfungsform(en)	Stellenwert der Note
Prüfung	Klausur, Mündliche Prüfung, Hausarbeit oder eine Kombination	2,61 %

Module TL 4 6325: Negotiation and Behavioral Decisionmaking

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Elective Module	4	Summer Term	-	English	Prof. Dr. Thomas Pitz

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 36	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
<p>Upon successful completion of this module, the students will understand and interpret negotiation and bargaining strategies and understand why self-interest, trust and fairness are essential motives behind human behaviour.¹ They will be able to apply basic concepts of cooperative game theory in negotiation situations.² With concepts of epistemology, formal logic and philosophy of language, students will learn to characterise rational and bounded rational negotiation behaviour.³ There will be an introduction to a semiformal negotiation method which can be applied in actual sociopolitical conflict situations.^{3,4}</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<p>The module provides the methodology to formalise and analyse negotiation situations. For this, the students will be introduced to logic and cooperative game theory. In contrast to non-cooperative game theory, the cooperative game theory is used to study strategic decision-making, where the actors are allowed to make binding agreements in order to take certain actions. Besides the formal game theoretical aspects of negotiation, selected topics such as the philosophy of language and epistemology will be discussed, as well as modern empirical results in behavioural and experimental economics. The students will have the opportunity to analyse negotiation situations in the laboratory of experimental economics. Main topics to be covered include the following: 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.</p>

Course(s)	Contact Hours
TL 4 6325: Negotiation and Behavioral Decisionmaking (Lecture)	4

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Assignment, or any Combination	2,61 %

Module TL 4 6326: Taxation of Merger and Acquisitions

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

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 36	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	TL 1 6301, TL 1 6303, TL 1 6304, TL 2 6306, TL 2 6307, TL 3 6310	-

Learning Outcomes*
<p>Upon successful completion of this module, students will have acquired knowledge of various fundamental areas of mergers and acquisitions (M&A). The module will have a particular focus on the main types of M&A transactions, basics of business valuation, customary procedures in business sales, merger control and post-merger integration measures. Upon successful completion of this module, students will be enabled to classify and systematically deal with frequently recurring business situations in the area of M&A. Furthermore, the students will also be confronted with the tax treatment of these important transactions according to the Merger Directive of the EU and domestic law.</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<ul style="list-style-type: none"> • Main types of M&A transactions • Basics of business valuation • Customary procedures in business sales • Merger control • Post-merger integration measures • Tax treatment of mergers, divisions, transfer of assets and exchange of shares, tax treatment of other forms of restructuring an enterprise

Course(s)	Contact Hours
TL 4 63261: Taxation of Mergers and Acquisitions (Lecture)	2
TL 4 63262: Mergers and Acquisitions (Lecture)	2

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam	2,61 %

Module TL 5 6327: Tax Relevant European Law and Inheritance Tax

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Elective Module	5	Winter Term	-	English	Prof. Dr. Norbert Dautzenberg

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 36	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
<p>The module expands the students understanding of the impact that EU law has on direct and indirect taxation. Furthermore, the students will gain an insight on excise taxes and customs duties as being the most relevant indirect taxes apart from VAT. They will also be introduced to the field of inheritance tax, a field which is regulated on a national level, but becoming more and more influenced by international influences.</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<ul style="list-style-type: none"> • EU court decisions on fundamental freedoms and their impact on taxation • Existing EU directives and regulations on taxation and customs duties and excise law • Inheritance tax rules

Course(s)	Contact Hours
TL 5 6327: Tax Relevant European Law and Inheritance Tax (Lecture)	4

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam	2,61 %

Module TL 5 6328: Auditing and Corporate Governance

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

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 36	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	TL 1 6301, TL 2 6307, TL 3 6310	-

Learning Outcomes*
<p>Throughout the module, the students will acquire knowledge of various fundamental concepts of corporate governance as auditing.¹ Upon successful completion of the module, students will become familiar with basic governance structures (e.g. different board structures, shareholder assembly, auditors), as well as the legal framework for corporate governance in the European Union and can critically evaluate these frameworks.^{1,2} Students will learn of the importance of auditing for a functioning capital market, and will be aware of the incentive problems arising in modern cooperations.^{1,2} Furthermore, students will be introduced to the institutional setting of auditing in the European Union, as well as key techniques for auditing.¹ Students will be familiar with the risk-based audit approach, as well as with key procedures for auditing and will be able to apply these.^{1,2} Students will be aware of the special role that auditors play. The students will be able to assess any ethical issues and will be able to solve them using professional standards, as well as ethical codes of conduct.^{2,4}</p> <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

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

Course(s)	Contact Hours
TL 5 6328: Auditing and Corporate Governance (Lecture)	4

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam	2,61 %

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

Klassifikation	Semester	Angebot	Äquivalent	Sprache	Modulverantwortliche(r)
Wahlpflicht-modul	5	Wintersemester	-	Deutsch	Prof. Dr. Ralf Klapdor

Gruppengröße	Workload	Präsenzzeit	Eigenstudium	ECTS-Punkte
bis zu 36	150 h	60 h	90 h	5

Teilnahmevoraussetzungen	empfohlene Voraussetzungen	weitere Informationen
-	TL 1 6303, good knowledge of German language	-

Lernergebnisse / Kompetenzen*
<p>Das Modul behandelt Grundzüge des Steuerverfahrensrechts und des Verfahrens vor den Finanzgerichten. Den Studierenden werden dazu insbesondere Grundzüge der Rechtslage im Hinblick auf Steuererklärungen und deren Bearbeitung durch die Finanzämter, Steuerbescheide, deren Erfüllung und Möglichkeiten deren nachträglicher Änderung vermittelt. Ausgewählte Besonderheiten im Steuerverfahren, insbesondere mit Blick auf Personengesellschaften, sind ebenfalls Gegenstand des Kurses. Die Studierenden sollen auf diesen Gebieten in die Lage versetzt werden, grundlegende rechtliche Fragestellungen zu erkennen und mögliche Lösungswege aufzuzeigen. In dem zweiten Teil des Moduls werden jeweils aktuelle Steuerrechtsänderungen besprochen. Dabei soll neben dem Grundverständnis für die (inhaltliche wie formelle) Entstehung von Steuergesetzen auch die Heranführung an die Diskussion von Detailfragen erfolgen.</p> <p><small>* 1 = Wissen & Verstehen, 2 = Einsatz, Anwendung & Erzeugung von Wissen, 3 = Kommunikation & Kooperation, 4 = Wissenschaftliches Selbstverständnis / Professionalität</small></p>

Inhalte
<ul style="list-style-type: none"> • Wechselnde Inhalte aufgrund der jeweils in einem Jahr anhängigen Steuergesetzgebung. • Zuvor Diskussion der formalen Entstehung von Steuergesetzen und der Informationsquellen. • 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 • Ausgewählte Besonderheiten im Steuerverfahren

Lehrveranstaltung(en)	Präsenzstunden
TL 5 63291: Aktuelle Steuergesetzgebung (Vorlesung)	2
TL 5 63292: Abgabenordnung (Vorlesung)	2

Voraussetzungen für den Erwerb von ECTS-Punkten	mögliche Prüfungsform(en)	Stellenwert der Note
Prüfung	Klausur, Hausarbeit, Mündliche Prüfung, oder eine Kombination	2,61 %

Module TL 5 6330: Business Taxation and Corporate Environment

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

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 36	150 h	60 h	90 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	

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. Afterwards the students analyse the differences in business taxation in selected countries to identify differences (e.g. transparent vs. intransparent taxation of partnerships; group taxation) but also similarities (e.g. handling of losses, anti-tax avoidance rules).

* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism

Content

- 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.
- Further topics: taxable disjunction, constructive dividends, constructive equity contributions.
- 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.

Course(s)	Contact Hours
TL 5 63301: Comparative Business Taxation (Lecture)	2
TL 5 63302: Taxes and Corporate Environment (Lecture)	2

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Term Paper or any Combination	2,61 %

Module TL 4 6036 / TL 5 6036: Foreign Language

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

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 36	150 h	52 h	98 h	5

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

Learning Outcomes*
At the end of the course, students are able to communicate appropriately, depending on their level. They learn how to expand their vocabulary and strengthen their knowledge of grammatical structures, developing all relevant language skills and rhetorical skills, acquiring autonomous learning strategies in the used language.

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

Course(s)	Contact Hours
TL 4 6036 / TL 5 6036: Foreign Language (Lecture)	4

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Final Presentation, Project Work or Combination	2,61 %

Module TL 6 6037: Internship or Semester Abroad

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	6	Summer Term	-	-	Supervisor (Professor of HSRW)

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
-	Internship <ul style="list-style-type: none"> 20 weeks, full-time Semester Abroad <ul style="list-style-type: none"> Depends on host university 	-	-	30

Formal Prerequisites	Recommended Prerequisites	Further Information
90 CP	-	-

Learning Outcomes*

Throughout this module, the students will be able to apply their knowledge gained during studies. Students will be able to improve key competences, such as presentation skills, and intercultural and social competence.

* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism

Content

- Topic-dependent (depends on internship placement or chosen study abroad programme).

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Internship <ul style="list-style-type: none"> Recognition of internship Internship report Semester Abroad <ul style="list-style-type: none"> Recognition of host university and courses At least 20 CP from host university 10 CP for preparation and final report 	-	Unmarked

Module TL 7 6338: Guidance Module

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

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 72	150 h	30 h	120 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
The aim of this module is to support students in finding internships, foreign host-universities and future job opportunities. This module also aims to impart advice to students regarding choosing electives and/or finding a project or thesis topic. Additionally, students will receive scientific writing support.
<small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small>

Content
For one whole day per semester, all important aspects of the current and future semesters will be covered (e.g. searching for an internship or programme abroad).

Course(s)	Contact Hours
TL 7 6338: Guidance Module (Practical Training)	2

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Certificate	Written Exam, Oral Exam, Assignment, or any Combination	Unmarked

Module TL 7 6339: Business Simulation

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	7	Winter and Summer Term	IBM 7 6239	English	N. N.

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

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
<p>This computer-based business simulation is designed for students to apply the concepts and applications learned throughout their studies. It condenses the business activities of marketing, operations and finance decisions. It is designed to provide students with the opportunity to engage in decision-making in order to improve overall operational effectiveness. Through the successful participation in this module, the students will develop their skills in the area of rhetoric, presentation technique and teamwork, which was taught to them in the module TL 2 6309. In small groups, the students allocate the tasks, make decisions and prepare reports and presentations.</p> <p>The students will:</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 on competence areas, such as strategy, marketing operations, finance and soft skills • Critically assess the usefulness of business theoretical models in strategic management and business practise • Organise and manage teams to ensure overall effectiveness • Complete a critical review of the learning and business processes included in the business simulation • Individually develop and present selected assignments from the areas of financial management, resource management and market-orientated management • Investigate topics such as product life cycles, personal qualifications, productivity, economisation, environmental aspects, stock prices and company values • Combine their existing theoretical business knowledge with the support of the computer-based business simulation, in order to practically apply and evaluate, modify or extend individual approaches • Judge complex decision situations under the circumstances of uncertainty and deduce possible actions from it <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
<p>In this module, students train and combine acquired knowledge, methodological repertoire and social behavior. Main topics to be covered include the following:</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 • Presentation of the project • Presentation of the developed solutions

Course(s)	Contact Hours
TL 7 6339: Business Simulation (Practical Training)	2

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Oral Exam, Assignment, or any Combination	2,61 %

Module TL 7 6340: Final Reflection

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

Size of Group	Workload	Contact Hours	Self-Study	Credit Points
up to 72	150 h	30 h	120 h	5

Formal Prerequisites	Recommended Prerequisites	Further Information
-	-	-

Learning Outcomes*
In this module, we discuss the outcome of tax courses (plus selected related courses) for the daily work of a tax expert, as needed for example in a tax advisory company. Therefore the course is a recapitulation of some main parts of the studies in international taxation and a help towards the usage of this knowledge in practice.
<small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small>

Content
We discuss certain cases of taxation, starting with a simple pure national case and afterwards including some cases in international taxation. Each time we summarise the needed knowledge for the solution and discuss together in which lectures details were discussed. Afterwards the students get time to prepare their solution and we discuss the solution of the case and lessons learned for practical live.

Course(s)	Contact Hours
TL 7 6340: Final Reflection (Practical Training)	2

Requirements for the Awarding of Credit Points	Possible Examination	Significance of Mark
Examination	Written Exam, Oral Exam, Assignment, or any Combination	2,61 %

Module TL 7 6041: Bachelor Thesis

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	7	Winter and Summer Term	-	English	Supervisor (Professor of HSRW)

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

Formal Prerequisites	Recommended Prerequisites	Further Information
180 CP or 150 CP (if internship + semester abroad is still missing)	-	-

Learning Outcomes*
<p>Upon successful completion of this module, students will have proven to be able to do the following:</p> <ul style="list-style-type: none"> Analyse a given task with the use of scientific methods in an academic manner Acquire possible solutions Reasonably outline solutions <p><small>* 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism</small></p>

Content
Students will work on an applied research topic in order to write a thesis on it. Topic and given task will be specified by the responsible supervisor.

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

Module TL 7 6042: Colloquium

Classification	Study Semester	Offer	Equivalent	Language	Responsible Professor
Required Module	7	Winter and Summer Term	-	English	Supervisor (Professor of HSRW)

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

Formal Prerequisites	Recommended Prerequisites	Further Information
207 CP	-	-

Learning Outcomes*

Students will appropriately present their solutions through the use of abstract, poster, multimedia presentation, etc.. They will be able to answer topic-related questions and apply theoretical instruments.

** 1 = Knowledge & Understanding, 2 = Application & Generation of Knowledge, 3 = Communication & Cooperation, 4 = Scientific Self-Conception & Professionalism*

Content

The Bachelor's thesis is presented and discussed.

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