

Module Handbook

TUK MODHB Homepage

Course WIW-BWL-SWP-K-1

Tax and business auditing (2V+2U, 6.0 LP, AUSL)

Course Type

SWS	Type	Course Form	CP (Effort)	Presence-Time / Self-Study	
-	K	Lecture with exercise classes and tutorials (V/U/T)	6.0 CP		
2	V	Lecture		30 h	60 h
2	U	Exercise class/tutorial (in small groups)		30 h	60 h
(2V+2U)			6.0 CP	60 h	120 h

Basedata

SWS	2V+2U
CP, Effort	6.0 CP = 180 h
Position of the semester	1 Sem. in SuSe
Level	[1] Bachelor (General)
Language	[DE] German
Lecturers	Hechtner, Frank, Prof. Dr. (PROF DEPT: WIW)
Area of study	[WIW-SWP] Business Taxation and Auditing
Additional informations	Informations about the course
Lifecycle-State	[AUSL] Phase-out period

Notice

Size of exercise classes/tutorials:

- tutorials: max. 30 students
- exercise classes: max. 150 students

Contents

This course deals with the basic concepts of business taxation and introduces you to the main idea of income taxation. In addition, the basics of auditing are taught. The following topics are covered:

- Introduction to Business Taxation
- Basic features of income taxation: income tax, corporate tax, local trade tax
- Introduction to the taxation of corporations
- Introduction to the theory of auditing

In the course Exercise Taxation and business auditing the contents taught in the lectures are discussed by means of exercises.

Literature

For an introduction see

- Scheffler, Besteuerung von Unternehmen I, 13. Auflage 2016
- Schneeloch/ Meyering, Betriebswirtschaftliche Steuerlehre, Band 1: Grundlagen der Besteuerung, Ertragsteuern, 7. Auflage 2016
- Marten/ Quick/ Ruhnke, Wirtschaftsprüfung: Grundlagen des betriebswirtschaftlichen Prüfungswesens nach nationalen und internationalen Normen, 5. Auflage 2015

Requirements for attendance (informal)

None

Requirements for attendance (formal)

None

References to Course [WIW-BWL-SWP-K-1]

Module	Name	Context	
[WIW-BWL-SWP-M-1]	Tax and business auditing	P: Obligatory	2V+2U, 6.0 LP, AUSL