

Module Handbook

TUK MODHB Homepage

Course WIW-SWP-EEB-K-7

Principles of income taxation (2V+2U, 6.0 LP)

Course Type

SWS	Type	Course Form	CP (Effort)	Presence-Time / Self-Study	
-	K	Lecture with exercise classes (V/U)	6.0 CP		
2	V	Lecture		30 h	60 h
2	U	Lecture hall exercise class		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	[7] Master (Advanced)
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	[NORM] Active

Contents

The module introduces the specialization taxation and auditing. In this module, the following income taxes are dealt with as an introduction to business taxation:

- personal income tax
- corporate income tax
- local trade tax.

In addition, the solidarity surcharge and church tax are presented.

Literature

- Birk, D./Desens, M./Tappe, H.: Steuerrecht, 21. Auflage 2018
- Scheffler, W.: Besteuerung von Unternehmen I, 13. Auflage 2016

Requirements for attendance (informal)

None

Requirements for attendance (formal)

None

References to Course [WIW-SWP-EEB-K-7]

Module	Name	Context	
[WIW-SWP-EEB-M-7]	Principles of income taxation	P: Obligatory	2V+2U, 6.0 LP