



Module:

Financial Accounting / Taxation

Course:

Corporate Taxation

Professor in charge:

Prof. Dr. Wilhelm Schneider

Lecturers:

WP/StB Roland Herbst
Stephanie Kinder, B.A.
RA/StB Lutz Riedel

Target Group:

4th semesters

Scope:

4 semester periods per week

ECTS- Points:

5,0

Objectives:

Students should acquire basic knowledge in corporate taxation to recognise and discuss taxation problems and taxation options in order

- either to solve these problems themselves or pass them on to tax advisors while being competent partners for
 - companies` representatives
 - tax advisors and
 - tax officers

Literature:

- Bornhofen, Manfred: Steuerlehre 1+2, Rechtslage 2010, 29. Auflage, Wiesbaden 2009/10
- Grefe, Cord: Unternehmenssteuern; 13. Auflage, Ludwigshafen 2010
- Schneider, Bettina; Schneider, Wilhelm: Einführung in die Unternehmensbesteuerung, 3. Auflage, Göttingen 2008 mit weiteren Literaturangaben

Contents:

1. Fundamentals
2. Tax assessment procedure
3. Income Tax („Einkommensteuer“)
4. Corporate Income Tax („Körperschaftsteuer“)
5. Trade Tax („Gewerbsteuer“)
6. Value Added Tax („Umsatzsteuer“)

Teaching Methods:

interactive lecture, case work, self study

Examination:

written exam

Language:

German