

Accounting and taxation (W3BW_104)

Accounting and Taxation

FORMAL INFORMATION ON THE MODULE

MODULE NUMBER	LOCATION IN THE COURSE OF STUDY	MODULE DURATION (SEMESTER)	MODULE RESPONSIBILITY	LANGUAGE
W3BW_104	2. Academic year	1	Prof Dr Wolfgang Bihler	German/English

FORMS OF TEACHING USED

Lecture, exercise

FORMS OF EXAMINATION USED

EXAM PERFORMANCE	EXAM DURATION (IN MINUTES)	GRADING
Written exam	120	yes

WORKLOAD AND ECTS CREDITS

TOTAL WORKLOAD (IN H)	OF WHICH ATTENDANCE TIME (IN H)	OF WHICH SELF-STUDY (IN H)	ECTS CREDIT POINTS
150	55	95	5

QUALIFICATION OBJECTIVES AND COMPETENCES

PROFESSIONAL COMPETENCE

Students have basic knowledge of accounting and taxation. They understand the central commercial and tax regulations for preparing annual financial statements. They will be able to apply these in business cases and critically assess their consequences. Students will be able to identify significant differences to international accounting. They are able to analyse and interpret annual financial statements. They will be able to assess the significance and consequences of annual financial statements as an important information tool.

METHODOLOGICAL EXPERTISE

Students understand the relevant legal texts and can apply them independently to operational issues. They are proficient in the main methods of preparing and analysing annual financial statements. Tax calculations can be carried out independently and analysed with regard to their impact on decision-making.

PERSONAL AND SOCIAL COMPETENCE

Students are aware of the dynamic changes in the area of accounting and taxation. They are able to continuously up-to-date knowledge. They are able to adopt, critically reflect on and further develop their own points of view. They are able and willing to discuss accounting and taxation issues in a team, develop solutions and communicate them in an appropriate manner. They have learnt that responsibility and trust are indispensable in the context of accounting.

OVERARCHING COMPETENCE

Students are able and willing to solve accounting and taxation tasks in a professional and methodologically competent, team-orientated and reflective manner.

LEARNING UNITS AND CONTENT

TEACHING AND LEARNING UNITS	PRESENCE TIME	SELF-STUDY
Accounting and basic principles of analysing annual financial statements	33	57
<ul style="list-style-type: none"> - Principles of the annual financial statements - Accounting according to commercial law (HGB), in particular balance sheet - Profit and loss account - Options for the annual accounts policy - International Financial Reporting Standards (IFRS) at a glance - Basics of analysing annual financial statements 		

LEARNING UNITS AND CONTENT

TEACHING AND LEARNING UNITS	PRESENCE TIME	SELF-STUDY
Business taxation	22	38
<ul style="list-style-type: none">- Tax law principles- Tax types, in particular income tax, corporation tax, trade tax, VAT- Influence of taxation on business decisions		

SPECIAL FEATURES

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PREREQUISITES

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LITERATURE

- Baetge, J./Kirsch, H.-J./Thiele, S.: Bilanzen, Düsseldorf: IDW
- Breithecker, V.: Einführung in die Betriebswirtschaftliche Steuerlehre, Berlin: ESV
- Brönnner, H. et al: Die Bilanz nach Handels- und Steuerrecht, Stuttgart: Schäffer-Poeschel
- Buchholz, R.: Grundzüge des Jahresabschlusses nach HGB und IFRS, Munich: Vahlen
- Coenenberg, A. G./Haller, A./Schultze, W.: Jahresabschluss und Jahresabschlussanalyse, Stuttgart: Schäffer-Poeschel
- Küting, P./Weber, C.-P.: Die Bilanzanalyse: Beurteilung von Abschlüssen nach HGB und IFRS, Stuttgart: Schäffer-Poeschel
- Kußmaul, H.: Steuern: Einführung in die betriebswirtschaftliche
- Scheffler, W.: Besteuerung von Unternehmen, Heidelberg: C. F. Müller