



<b>Subject</b>	Module Corporate Finance and Taxation
<b>Course:</b>	Corporate Taxation
<b>Professor in charge:</b>	Prof. Dr. Wilhelm Schneider
<b>Target group:</b>	3. semester
<b>Lectures:</b>	4 swh / 5,5 Credits
<b>Aims:</b>	<p>Students should acquire basic knowledge in corporate taxation to recognise and discuss taxation problems and taxation options in order</p> <ul style="list-style-type: none"><li>• either to solve these problems themselves or pass them on to tax advisors while being competent partners for<ul style="list-style-type: none"><li>○ companies` representatives</li><li>○ tax advisors and</li><li>○ tax officers</li></ul></li></ul>
<b>Contents:</b>	<ol style="list-style-type: none"><li>1. Fundamentals</li><li>2. Tax assessment procedure</li><li>3. Income Tax ("Einkommensteuer")</li><li>4. Corporate Income Tax ("Körperschaftsteuer")</li><li>5. Trade Tax ("Gewerbsteuer")</li><li>6. Value Added Tax ("Umsatzsteuer")</li></ol>
<b>Methods:</b>	interactive lecture, case work, self study
<b>Examination:</b>	written exam
<b>Literature</b>	<ul style="list-style-type: none"><li>• Bornhofen, Manfred: Steuerlehre 1+2. Rechtslage 2006, 27 Auflage, Wiesbaden 2006/07</li><li>• Grefe, Cord: Unternehmenssteuern; 9. Auflage, Ludwigshafen 2005</li><li>• Schneider, Bettina, Schneider, Wilhelm: Einführung in die Unternehmensbesteuerung, 2. Auflage, Göttingen 2006</li></ul>
<b>Language:</b>	German / Deutsch
<b>Case Studies:</b>	about 70 cases