

2019.FS

Module Name: Tax Planning and Preparation	
Module Code	w.BA.XX.2SPG.XX
Module Description	The students distinguish between typical decision-making problems of tax consulting. They analyze the relevant tax types/regulations and learn how to integrate the expected tax effects into concrete decision-making situations. They recognize the interactions between tax effects and design solutions and can formulate tax-oriented solutions.
Program and Specialization	Business Law
Legal Framework	Academic Regulations BSc dated 29.01.2009, Appendix to the Academic Regulations for the degree programs in Business Administration, Business Information Technology, and Business Law, first adopted on 12.05.2009
Module Category	Module Type: Compulsory Elective
	Program Phase: Main Study Period
ECTS	3
Organizational Unit	W Abteilung Business Law Leitung
Module Coordinator	Jens Hanebrink (haje)
Deputy Module Coordinator	Lothar Matthias Jansen (janl)
Prerequisite Knowledge	Tax law
Contribution to Program Learning Goals (Affected by Module)	§ Professional Competence § Methodological Competence § Social Competence § Self-Competence
Contribution to Program Learning Objectives	Professional Competence § Knowing and Understanding Content of Theoretical and Practical Relevance § Apply, Analyze, and Synthesize Content of Theoretical and Practical Relevance § Evaluate Content of Theoretical and Practical Relevance Methodological Competence § Problem-Solving & Critical Thinking § Scientific Methodology § Work Methods, Techniques, and Procedures § Creativity & Innovation Social Competence § Written Communication § Oral Communication Self-Competence § Self-Management & Self-Reflection § Ethical & Social Responsibility § Learning & Change
Module Learning Objectives	Students... § recognize typical decision-making problems of tax consulting and identify the relevant influencing factors. § apply the fundamentals from their module on tax law to specific cases encountered in tax consulting. § are able to formulate goals for tax-related solutions. § develop tax-optimizing design approaches. § utilize taxation terminology both orally and in writing. § work independently in familiarizing themselves with defined learning content.
Module Content	§ Selected tax planning cases for natural persons § Tax-related goal alternatives § Decision-making across different tax types § Scope of tax consulting
Links to other modules	-
Methods of Instruction	§ Lecture § Interactive Instruction § Application Tasks § Case Studies § Exercises § Problem-Oriented Teaching § Literature Review
	Social Settings Used: Individual Work
Digital Resources	§ Practice and Application Exercises (with Key) § Case Studies (with Key)

Type of Instruction	Classroom Instruction	Guided Self-Study	Autonomous Self-Study	
Large Class	-	-		
Small Class	28 h	20 h		
Group Instruction	-	-		
Practical Work	-	-		
Seminar	-	-		
Total	28 h	20 h	42 h	
Performance Assessment				
End-of-module exam	Form	Length (min.)	Weighting	
Written exam	Specified documentation	60	100,00%	
Permitted Resources	Free choice of calculator	With dictionary		
Others	Assessment	Length (min.)	Weighting	
-	-	-	-	
Classroom Attendance Requirement	-			
Language of Instruction/Examination	German			
Compulsory Reading	-			
Recommended Reading	-			
Comments	-			