

Module Manual Taxes, Audit, Consulting

3SP-BWL1-10	Foundations of Business Administration and Marketing	
<p>Students gain an overview of the foundations of business administration. They understand business-related problems in the functional areas of companies. They are able to analyze and evaluate the fundamental decisions concerning the establishment of new businesses, the choice of location and the decision on the legal form of the company. Students understand marketing as a systematic planning and decision-making process. They are familiar with methods of market research and can apply their findings to the analysis and solution of marketing problems. They are capable of formulating precise marketing goals. They are familiar with the contents of individual marketing instruments and the combination of these instruments within the marketing mix.</p>	1st Semester	5 ECTS
3SP-BUBI1-10	Accountancy	
<p>Students are familiar with the legal requirements for accountancy and balancing. They are able to relate accountancy to operational accounting and know the principles of orderly accountancy and balancing of accounts according to the German Commercial Code (HGB) as well as the basic concept of authoritative accountancy. Students know the physical inventory obligation and the inventory simplification procedures. They are able to post business transactions in goods movement, production, fixed assets, human resources and finance, as well as depreciation, operating expenses, private withdrawals and private deposits. Students have a basic understanding of accounting policy strategies as well as a fundamental understanding of current developments in accounting law and their effects on the determination of taxable profit. Apart from office software, students are familiar with special accounting software.</p>	1st Semester	5 ECTS

3SP-STR1-10	Income Tax and Value Added Tax	
<p>Students gain an overview of the German tax law system. They are able to confidently apply basic concepts of tax law and are familiar with the principles for determining the basis of assessment for income tax and VAT. Students are capable of understanding and professionally assessing tax-relevant facts concerning the taxation of natural persons' income. Furthermore, they are generally able to assess and evaluate the exchange of services between companies as well as between companies and private individuals. Students know the taxation procedure and the method of input tax deduction. They are able to deal with small and self-contained problems related to income tax assessment and VAT taxation.</p>	1st Semester	5 ECTS
3SP-MATH-10	Business and Financial Mathematics	
<p>Students are able to understand the basic principles of mathematical modelling and solution methods and to apply them to corresponding tasks in business administration and economics. They view mathematics as a methodological basis and tool for planning and decision-making processes in business. They know the potential and limits of the application of mathematical methods of differential calculus, algebra and network planning for economic problems. Students have a basic command of the financial mathematical approaches of interest calculation, pension calculation and repayment calculation, yield calculation and investment calculation. They can apply the acquired knowledge to economic problems and are well prepared to continue their studies in business administration, especially in the fields of investment and financing, accounting and management accounting, tax law and auditing.</p>	1st Semester	5 ECTS
3SP-WIARB-10	Scientific Working	
<p>Students are able to apply the learning and working techniques as well as the methods of scientific work in a targeted manner in order to work independently on projects and exams. Students are familiar with the basic concepts and techniques of scientific work and are able to apply them in the preparation of project assignments and final papers. They know the essential methods for improving their own time management.</p>	1st Semester	4 ECTS

<p>Students understand the impact of communication tools and are able to consciously influence successful communication. Students know the basic procedure/structure and the assessment criteria for presentations. They have knowledge of rhetorical means and the use of different media for an effective presentation.</p>		
3SP-BWL2-20	Financing and Investment, Social Security	
<p>Students gain an overview of the range of tasks in the financial sector of companies. They are familiar with entrepreneurial decisions as investment and financing decisions as well as the types and forms of financing. They are able to determine the capital requirements for investments, draw up financial and liquidity plans and carry out financial and economic analyses. In the part on social insurance, students obtain an overview of compulsory insurance and compulsory registration, the duty of disclosure and the obligation to produce proof. Students are able to calculate social insurance contributions on the basis of remuneration. Students gain an overview of the social insurance benefit entitlements.</p>	2nd Semester	5 ECTS
3SP-BUBI2-20	Balancing and Annual Financial Statements	
<p>Students are able to prepare annual financial statements in accordance with the legal requirements of commercial law and tax law. They are familiar with the balancing objectives as well as the recognition, valuation and disclosure regulations. They are able to prepare annual financial statements for partnerships and corporations. Students know how to relate the relevant accounting standards under commercial law and tax law to practically relevant life situations. Students are able to create, analyze and evaluate annual financial statements using special data processing programs (DATEV).</p>	2nd Semester	5 ECTS
3SP-STR2-20	Income tax, VAT, German Fiscal Code	
<p>The part on income tax deals with the influence of a taxpayer's private circumstances on his income. Students have basic knowledge of the method of income surplus calculation as well as the determination of profit by comparison of business assets. They are able to prepare the complete income tax return of an employee. The VAT component includes input tax</p>	2nd Semester	5 ECTS

<p>deduction, invoices, changes in the tax base, tax exemptions and the VAT option. Students are able to review the requirements for deducting VAT as input tax. They have an overview of the taxation procedure in the area of VAT. They can create simple VAT returns.</p> <p>Students are given an overview of the German Fiscal Code as the procedural law of tax law and are familiar with its basic terms.</p>		
3SP-ORSTA-20	Operation Research and Statistics	
<p>Students understand the basic principles and procedures in operation research and are able to set up corresponding mathematical models of economic problems, solve the tasks and interpret and analyze the mathematical solution from an economic perspective.</p> <p>Students are able to understand the basic principles and procedures of descriptive and inductive statistics and to apply them to economic problems. They are capable of statistical modelling and solution-finding and understand randomly dependent facts. Students are well prepared to apply mathematical and statistical methods in business studies, especially in the areas of accounting, management accounting, tax law, auditing and business consulting.</p>	2nd Semester	5 ECTS
3SP-ENG1-20	Basic Business English	
<p>Acquisition of basic business English skills (including web-based self-learning) and related knowledge, Master principal business conversation (socializing, small talk, introducing people, exchanging information on routine tasks and company matters),</p> <p>Describing basic business topics and company processes using adequate terminology and grammatically correct phrases,</p> <p>Improvement of communicative competences (speaking, listening, reading, writing) for educational, occupational mobility and intercultural dialog.</p>	2nd Semester	4 ECTS

3SP-BWL3-30	Personnel, Organization, Corporate Management	
<p>Students deal with the tasks of personnel management in the company. They are able to integrate them into the operational performance process and question them critically. They are familiar with the methods and procedures of personnel management.</p> <p>Students become acquainted with organization as a management function in a process based on the division of labor and its significance for the success of the company. They are able to present and evaluate alternative forms of organizational structure. They know the importance and function of process organization.</p> <p>Students are familiar with the goals and tasks of personnel management and the possible management tools. They know the basics of quality management. They have a basic understanding of quality assurance, quality control and quality perception from the customer or client perspective. Students are familiar with the specific problems of quality management in tax consultancy and are able to contribute to the introduction of a quality management system in the tax consultancy office.</p>	3rd Semester	5 ECTS
3SP-BUBI3-30	International Accounting and Consolidated Financial Statements	
<p>The students gain an overview of the principles of international accounting in comparison to accounting according to HGB and in the context of current developments in European law. They know the essential standards for the components of financial reporting under IFRS</p> <p>They are generally able to prepare consolidated financial statements.</p>	3rd Semester	5 ECTS
3SP-STR3-30	Income Taxes, VAT, Trade Taxes	
<p>The section of income tax law deals with types of profit income and types of surplus income. Students are familiar with the distinctions between the types of income. They understand the particularities of determining income or taxation for each type of income. The part on VAT law students are familiarized with the provisions on the adjustment of input tax deduction, the transfer of tax liability, the free of charge transfer of value and the taxation of differences. Students are capable of making a comprehensive assessment of VAT issues. The section on trade tax law introduces students to the topics of tax liability, the basis of taxation, the</p>	3rd Semester	5 ECTS

<p>determination, levying and calculation of trade tax as well as the special effect on the income and liquidity of companies. They can prepare simple income tax returns for all types of income, VAT returns and trade tax re-turns.</p>		
3SP-VWL1-30	Macroeconomic Foundations, Microeconomics	
<p>Students acquire basic macroeconomic knowledge. They are familiarized with the contents, tasks and methods of macroeconomics and understand the relationships and differences between macro-economic and microeconomic approaches to economic problems. Using examples, an overview of the history of economic theories and an introduction to the field of economic systems and economic policy, the module enables students to analyze and assess current developments in economic policy in modern market economies from a regulatory policy perspective. The knowledge of microeconomic fundamentals (budget theory, business theory, market and price theory) enables students to understand and practically evaluate problems related to competition theory and competition policy.</p>	3rd Semester	5 ECTS
3SP-RECHT-30	Law	
<p>Students gain an overview of the principles of civil law and its positioning in the legal system. They are given a thorough introduction to legal reasoning and legal case handling, which provides the methodological basis for the study of commercial and corporate law, tax law and procedural law, insolvency law, etc. Students are able to understand legal problems and take them into account when making decisions in the consulting practice. In particular, students acquire knowledge of questions concerning the general part of the German Civil Code (BGB), the law of obligations and property law. They are able to understand civil law issues, to deal with them methodically and in a qualified style and to understand the practical implications. Students have an understanding of the application areas of civil law that are relevant in practice, including cases that arise in companies.</p>	3rd Semester	4 ECTS

3SP-BWL4-40	Cost Accounting and Management Accounting	
<p>Students get to know cost and activity accounting as an information system within the framework of operational accounting. They are given an overview of the subareas of cost accounting. They are able to differentiate cost elements, apply the instruments of cost center accounting, pre-calculate and post-calculate prices, and create an operating income statement. Students are able to systematically analyze the results of full cost accounting or partial cost accounting and use this data to obtain information. Students can evaluate operational planning and decision-making situations and analyze competitive strategies. They know the tools for developing strategic decisions and understand management accounting as an integrative support for corporate management.</p>	4th Semester	5 ECTS
3SP-BUBI4-40	Balance Sheet Analysis and Auditing	
<p>Students are familiar with various methods of balance sheet analysis as well as the objectives of balance sheet policy and the design potential. They know the potential impact of balance sheet policy on the asset, financial and earnings situation. Students are able to carry out balance sheet and annual financial statement analyses for HGB financial statements and financial statements in accordance with international accounting standards. Students gain an overview of auditing and have basic knowledge of the auditing process and auditing techniques. Furthermore, they know the legal framework of auditing.</p>	4th Semester	5 ECTS
3SP-STR4-40	Income Tax, VAT, Corporate Income Tax	
<p>In the field of income tax law, students are familiar with the provisions on loss recognition and the taxation of sales transactions. With regard to turnover tax law, students are able to subsume cross-border service relationships within the European Union and in relation to third countries under the relevant legal norms. They are familiar with the declaration and verification requirements for cross-border VAT service relationships. In the section on corporate income tax, students know the principles of corporate income tax liability, the determination of income and hidden profit distribution. Students are familiar with the origin, assessment and levying</p>	4th Semester	5 ECTS

<p>of corporate income tax. They are able to calculate the profits of sole proprietorships and partnerships and to prepare the income tax returns of the partners. They can determine the taxable income of a corporation.</p>		
3SP-VWL2-40	Macroeconomics, Monetary and Economic Policy	
<p>Students understand the macroeconomic interrelationships and the functioning of various alternative macroeconomic models. They understand the importance of the monetary sector for the economy as a whole. Knowledge of national accounts and the various lines of theory enable them to critically analyze economic policy implications of the model concepts. The module also imparts knowledge of monetary theory, enabling students to understand the process of money creation and money destruction. Students gain an overview of important sub-areas and problems of economic policy in order to be able to assess the effects of stabilization policy on companies, private and public budgets. Students are able to understand economic and social policy strategies for coping with the globalization process.</p>	4th Semester	5 ECTS
3SP-ENG2-40	Advanced Business English	
<p>Improvement of communicative competencies (speaking, listening, reading, writing) for educational, occupational mobility and intercultural dialogue, Progress towards language ability necessary for business situations and domains of English communication at work, Acquisition of authentic business lexis of the field of specialization and flexible application in interpersonal communication, Progress towards language ability necessary for business situations and domains of English communication at work, Giving well-structured and coherent presentations on complex business subjects and mediating disputes, discussions and meetings,</p>	4th Semester	4 ECTS

3SP-STKPG-50	Taxation of Corporations, Partnerships, Associations	
<p>Students are able to provide comprehensive tax consulting for partnerships, associations and corporations. They are familiar with the problems of taxation of partnerships, OHGs (general partner-ships), KGs (limited partnerships), GmbH & Co. KGs, business splits, GmbHs, stock corporations, integrated companies and non-profit associations. Students are able to integrate tax components into economic decision-making processes.</p>	5th Semester	6 ECTS
3SP-AO-50	Fiscal Code	
<p>Students deepen their knowledge of the German Fiscal Code as the law that applies to all taxes regulated by federal law and European law. They acquire detailed knowledge of procedural law. They gain profound knowledge of the legal system of taxation procedures and are able to apply it to real situations. Students are able to assess the regulations of the tax calculation procedures, tax determination procedures and tax collection procedures for concrete cases and advise clients accordingly.</p>	5th Semester	6 ECTS
3SP-ERB-50	Inheritance Law, Inheritance Tax, Business Succession	
<p>Students are familiar with the valuation law as a general tax law. They can value different valuation objects on the basis of the valuation methods provided by law. They are able to value economic units of real estate and business assets. Students know the principles of inheritance law and the regulations of inheritance tax law. They are familiar with decision-making and organization models for inheritance tax planning. Students are familiar with the issues subject to inheritance tax and are able to calculate inheritance tax. Students understand the basic approach and systematics of succession planning and are able to organize company succession and apply current legal developments.</p>	5th Semester	6 ECTS

3SP-INTST-60	International Tax Law, Foreign Transaction Tax Law	
<p>Students are familiar with the main features of European law. They know the principles of foreign transactions tax law and the legislation of double taxation agreements. They are able to provide consultation for clients with problems relating to foreign taxes. Students are familiar with the problems of transfer prices and the corresponding recording obligation.</p> <p>Students know the principles of international tax law and are able to deal with complex issues related to foreign operations, permanent branches of German companies abroad, foreign companies in Germany or investments abroad. They are able to apply European law, in particular with regard to VAT, in their consulting practice.</p>	6th Semester	6 ECTS
3SP-STVER-60	Tax Procedure Law and Criminal Tax Law	
<p>Thorough knowledge of liability, correction and amendment regulations as well as the regulations external audits in the German Fiscal Code enable students to advice clients in all questions of tax procedure law. They have thorough knowledge of legal protection in tax matters and out-of-court appeal procedures. They are able to apply this knowledge in tax consulting.</p> <p>Students are familiarized with penal regulations, preliminary proceedings for tax offences and the fine proceedings. They become acquainted with the jurisdiction, the procedural regulations of the judicial remedies and the remedies of the fiscal court system. They can apply this knowledge to client issues.</p>	6th Semester	5 ECTS
3SP-UMW-60	Choice and Change of Legal Structure	
<p>Students acquire profound knowledge of the issues of the choice of legal structure, the taxation of legal structures and the transformation of companies.</p> <p>They are able to carry out tax burden analyses and comparisons and, on this basis, to develop concepts for the choice of legal form, the structuring of the legal form and the change of corporate form. Moreover, they are in a position to provide appropriate consulting on business management and taxation issues.</p>	6th Semester	5 ECTS

3SP-VBIIR-50	Consolidation of Accounting and International Accounting	
<p>Students understand the systematics of national and international accounting. They are able to apply their knowledge to new issues or to a changed legal situation. They know the interdependencies between corporate law, accounting law and taxation. They can analyze and optimize the different types of financial statements and communicate and discuss them confidently with clients, credit institutions, tax authorities and investors.</p>	5th Semester	6 ECTS
3SP-VKOCO-50	Consolidation of Cost Accounting and Management Accounting	
<p>Students deepen their knowledge of strategic management accounting and cost management. Building on the module on cost accounting and management accounting, they are familiarized with advanced methods of strategic management accounting. They are enabled to apply the instruments of strategic management accounting such as the Balance Score Card, ROI management, potential analysis, etc. In the area of strategic cost management, they are able to apply the methods of target cost management, outsourcing and over-head cost management. In the context of business management consulting, students are capable of communicating the acquired knowledge to clients or arguing their case in the company.</p>	5th Semester	6 ECTS
3SP-WP-50	Auditing	
<p>The students know the principles of proper audits, auditing techniques, the auditing process and audit reports. They are able to describe how the annual audit is conducted. They can justify and apply the legal audit standards. Students understand the systematics of auditing law.</p>	5th Semester	6 ECTS
3SP-SPKO-60	Special Audits and Group Audits	
<p>Students know the legal foundations and the procedures for special audits and group audits. They understand the systematics of auditing law. Students have in-depth knowledge of the planning, execution and reporting of special audits. They are able to prepare and audit consolidated financial statements. They can use</p>	6th Semester	6 ECTS

special data processing programs for audit purposes.		
3SP-UBEW-60	Business Analysis and Valuation	
<p>Students are able to conduct business analyses with a focus on profitability and liquidity. For this purpose, they use recognized analysis methods and corresponding key figure systems. Students are familiar with the occasions and the different methods and procedures of business valuation. They can apply these methods and procedures to the valuation of companies, shares and freelance practices. They understand the effects of the different valuation methods. Students are able to assess the legal and fiscal processes in the context of the purchase or sale of companies.</p>	6th Semester	5 ECTS
3SP-UFIN-60	Corporate Finance and Financial Management	
<p>Students are familiar with the various forms of corporate finance and are able to systematize the forms of financing. They are able to determine the appropriate form of financing for the investment programs on the basis of the legal form, the purpose of financing and the maturity. Students deepen their knowledge of debt financing, including in particular loan financing. They improve their knowledge of the preparation of financial plans with different types and terms. They deal with the requirements for bank rating. They know the methods of analyzing the investment and financing structure, liquidity and capital requirements and are able to draw up financial and liquidity plans. They understand the special features of financial management and how it fits in with corporate management, in particular in small and medium-sized enterprises.</p>	6th Semester	5 ECTS
3SP-EXIS-50	Business Start-up Consulting	
<p>Based on their sound knowledge of business management interrelationships, students acquire knowledge and advisory skills on the complex topics involved in setting up a company. They are able to support a medium-sized business start-up from the business concept to a successful company by providing professional advice. Students can draw up business plans taking into consideration all the relevant economic, legal and fiscal aspects. They are familiar with possible start-up promotion programs.</p>	5th Semester	6 ECTS

Intensive, guided self-study and active forms of learning enable them to carry out independent scientific work.		
3SP-AVORS-50	Retirement Provision	
<p>Students are familiar with the legal foundations and the scope for structuring statutory, occupational and private retirement provision. In particular, they know tax aspects of the various models of retirement provision and retirement income and their effects on employees, companies, the self-employed and recipients of retirement income.</p> <p>Students are able to comprehensively advise clients on the structuring and taxation of retirement provision and retirement income.</p>	5th Semester	6 ECTS
3SP-INSAN-60	Insolvency consulting and Restructuring	
<p>Students have basic knowledge of corporate law of a German GmbH. They are familiar with the basic principles of insolvency law and the obligations to file for insolvency. They are able to recognize insolvency or excessive indebtedness of a company in time. They are capable of identifying and assessing possibilities for corporate restructuring. Students know the liability risks in the event of delay in filing for insolvency. They are familiar with the consulting obligations of clients who are about to become insolvent.</p> <p>Students are generally able to participate in the development of forecasts for the continued operation of a company. They can identify restructuring options and work on restructuring concepts and insolvency plans.</p>	6th Semester	5 ECTS
3SP-SPIEL-60	Consulting Training and Business Games	
<p>Students learn to solve complex business management tasks in group work, to argue and make decisions under conditions of uncertainty. They are enabled to determine goals and strategies and to reach marketing decisions. They can explain and present the results. They can handle complex cases of preparing and analyzing annual financial statements, auditing and report writing using the DATEV software and advise clients accordingly.</p> <p>Students are proficient in handling the processes from the preparation of cost accounting to business management evaluations.</p>	6th Semester	5 ECTS

3SP-PRAX1-10	Introduction to Taxation and Accounting	
<p>Students understand and have a good command of the office organization of the law office or the company. They are able to process simple payroll and simple accounting transactions, initially under supervision and later independently. They can prepare simple income tax returns and advance VAT returns. By independently solving practical tasks, students acquire professional ability to judge and scientific working methods. Students are able to present their results, thus improving their rhetoric and communication skills.</p>	1st Semester	6 ECTS
3SP-PRAX2-20	Taxes and Profit Assessment	
<p>Based on the theoretical knowledge, students are enabled to process payroll and accounting procedures independently and to prepare the corresponding advance VAT returns. They can prepare simple annual financial statements and profit assessments and process simple income tax returns. Students write a project paper, thus acquiring the ability to make professional judgements and to work scientifically.</p>	2nd Semester	6 ECTS
3SP-PRAX3-30	Business Management Consulting	
<p>Students understand more complex problems of substantive tax law. They are able to participate in business management consulting for clients in the law office or the company. Students write a project paper, thus acquiring the ability to make professional judgements and to work scientifically.</p>	3rd Semester	6 ECTS
3SP-PRAX4-40	Current Tax and Accounting Problems	
<p>Students are increasingly able to understand more complex problems of substantive tax law and accounting. They have basic knowledge of tax procedural law. They are familiar with the current problems of annual financial statements and the taxation of sole proprietorships, partnerships and corporations. Students are able to deal with VAT problems involving cross-border supply relationships. Based on their theoretical knowledge, they are able to solve current practical accounting problems as well as tax problems.</p>	4th Semester	6 ECTS

3SP-PRAX5-50	Specialization Taxation and Accounting	
<p>Depending on the chosen field of specialization, students learn to understand more complex problems of substantive tax law and how to apply them in tax consulting or for the company. They are enabled to differentiate between the individual legal forms and their taxation. They learn how to prepare, audit and analyze different annual financial statements independently. Students become acquainted with the basic principles of tax procedure law. They learn to participate in business management decisions in the context of business management consulting. They are able to participate in controlling concepts for companies. Students acquire competence in tax and business management consulting. Students write a project paper, thus acquiring the ability to make professional judgements and to work scientifically. Students gain first experience of client consultations, of supporting tax audits and developing business management concepts.</p>	5th Semester	6 ECTS
3SP-BACH-60	Bachelor Thesis	
<p>Students are enabled to understand practical professional and technical contexts and to independently solve comprehensive problems using scientific methods, to critically evaluate them and to derive recommendations for practical action. This is documented in an independently developed thesis of 40 to 60 text pages on a subject-related, practice-relevant topic that applies scientific-theoretical findings and methods. In the defense of their thesis, students demonstrate that they are able to describe the results in a presentation within a set time frame. In addition, they demonstrate the skills and abilities that enable them to take an active and professional part in discussions on current topics.</p>	6th Semester	9 ECTS