

Optional module: Tax Effects for foreign students

University/Faculty/Department: Freie Universität Berlin/School and Business and Economics /Department FACTS			
Person in charge of the module: Hundsdorfer			
Prerequisites: none			
Learning Objectives: The students possess skills about the tax system and business taxation. They have a fundamental knowledge of business taxation, the techniques and criteria of tax planning, and the causes, consequences and measurement of tax effects. Thereby the students have the ability to independently develop and solve tax planning problems of intermediate difficulty (instrumental competences) and to acquire new knowledge of tax systems and tax effects (systematic competences).			
Content: Taxation and organizational form: Taxation of different legal and organizational forms in Germany, periodic and aperiodic taxation. Tax effects: effects of taxation on corporate decisions (investment, location, funding, profit). The advanced seminar deepens the content of lecture. The content is oriented on the typical previous knowledge of foreign students.			
Forms of Teaching and Learning	Classroom Presence (in Hours)	Forms of Active Participation	Workload (in Hours)
Lecture	1	Discussion of selected issues, opinions on theses	attendance 45 preparation before and after 70
Advanced seminar	2	Discussion and review of assignments on the course content, if applicable working on case studies	preparation and taking of exam 65
Language		English	
Obligation to attend		yes	
Total Workload		180 hours	
Module duration		one semester	
Module assessment		Written exam (90 minutes)	
Module frequency		Irregular	
Applicability		Master program Finance, Accounting and Taxation (FACTS)	
ECTS Credit Points		6 ECTS credit points	