

Description of Bachelor lectures

Lecturers and research assistants

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Homepage

<http://www-wiwi.uni-regensburg.de/Institute/BWL/Meyer-Scharenberg/Home/>

Educational goal

Entrepreneurial decisions can hardly be made without fiscal considerations. Therefore, basic knowledge in taxation is necessary for each graduate in business administration. The basic expertise in German fiscal law shall be imparted in the Bachelor lectures and additional lectures.

Schedule

Course: <i>Basics of Taxation</i>	
Phase II: Compulsory module – Business administration	
Degree programme: Business administration	Course: Lecture: 2 semester hours (= 1.5 hrs) Tutorial: 2 semester hours (= 1.5 hrs)
Cycle: periodical in winter term	ECTS: 6

Course description

The lecture imparts basic knowledge in German fiscal law, regarding income tax, corporate income tax, trade tax and purchase tax (VAT). Furthermore, basics in capital transfer tax/ inheritance tax and real estate transfer tax are part of the course. Another main focus of the course is the fiscal effect following from incorporating or terminating an enterprise.

The accompanying tutorial should clarify and illustrate the subject in case studies.

Course: <i>Corporate Taxation</i>	
Phase II: Alternative compulsory module – Finance, Accounting, Taxation	
Degree programme: Business administration	Course: Lecture: 2 semester hours (=1.5 hrs) Tutorial: 2 semester hours (=1.5 hrs)
Cycle: periodical in summer term	ECTS: 6

Course description

Taxation may have a massive impact on entrepreneurial decisions. The lecture should improve the student's awareness of the consequences resulting from decisions like the determination of taxable income, choices of location and legal structure (national and international), affiliated companies, company succession, acquisition of a company, cross-border transactions, corporate financing and insolvency. Basic knowledge of the course „Basics of Taxation“ is inevitable for passing the class.

The accompanying tutorial should clarify and illustrate the subject in case studies.