

Curriculum MSc Taxation

Structure of the programme:

| Compulsory Modules (25 ECTS) | | | | |
|---|--|--|---|----------------|
| Taxation of Business* | International Company Taxation* | Tax Policy | Tax Research | Ethics-Module* |
| Compulsory Elective Modules in Taxation (20 ECTS) | | | | |
| <ul style="list-style-type: none">German General Tax Code*Tax Accounting Law*Inheritance Tax and Valuation Law*Case Studies on Tax Reorganization Law and International Tax Law*International Transfer Pricing and Income Allocation*Multinational Firms and their Taxation*Seminar "Current Issues in Company Taxation"Seminar "Current Issues in Tax Policy"Tax Function 4.0 – Strategic management task in the age of digitalization*Structuring of Affiliated Groups*Value Added Tax*Tax Reorganization Law* | | | | |
| Elective Modules (40 ECTS) | | | | |
| Minor Accounting & Auditing (15 ECTS) <ul style="list-style-type: none">Case Studies Accounting & Controlling*International Financial Reporting, Auditing and Corporate Valuation*Capital Market-Based Accounting*Seminar Accounting & Controlling*Seminar: Applied Empirical Accounting ResearchInternal and External Auditing*... | Minor Business Law (15 ECTS) <ul style="list-style-type: none">Accounting Law*Inheritance law and civil procedure law*European Business Law*Insolvency Law*Corporate law, group law, European and international corporate law*Reorganization law*Stock and capital market law*... | Minor Digitization and Digital Businesses (15 ECTS) <ul style="list-style-type: none">Algorithms and Data Structures*Data Analytics with PythonData Science Tools*Digital Business Models und TechnologiesTax Function 4.0 – Strategic management task in the age of digitalization*... | Minor Quantitative Methods (15 ECTS) <ul style="list-style-type: none">Data Analytics with PythonEmpirical FinanceAdvanced data analysis in finance with Python*Quasi-experimental Policy EvaluationBusiness Forecasting*Web scraping and Textual Analysis in PythonTime Series Analysis* | |
| Further Elective Modules | | | | |
| Studium.Pro (5 ECTS) | | | | |
| Master Thesis (30 ECTS) | | | | |

Ideal study plan (part-time):

| Study plan [Master Taxation: Start in winter term] (120 ECTS-credits) | | | | | | |
|--|--|--|---|--|---|---------------------|
| 6 | | Value Added Tax (Presentation) | German General Tax Code (Final exam) | Master's thesis | | 20 ECTS- credits |
| | | 5 ECTS-credits | 5 ECTS-credits | 10 ECTS-credits | | |
| 5 | | Master's thesis | | | | 20 ECTS- credits |
| | | 20 ECTS-credits | | | | |
| 4 | | Seminar "Current Issues in Company Taxation" (Seminar paper + Presentation) | Multinational Firms and their Taxation (Final exam) | Corporate law, group law, European and international corporate law (Final exam) | Tax Reorganization Law (Final exam) | 20 ECTS- credits |
| | | 5 ECTS-credits | 5 ECTS-credits | 5 ECTS-credits | 5 ECTS-credits | |
| 3 | | Tax Accounting Law (Final exam) | Accounting Law (Final exam) | Tax Function 4.0 (Presentation) | Case Studies on Tax Reorganization Law and International Tax Law (Presentation) | 20 ECTS- credits |
| | | 5 ECTS-credits | 5 ECTS-credits | 5 ECTS-credits | 5 ECTS-credits | |



| | | | | | | |
|---|--|--|--|---------------------------------|---|-----------------|
| 2 | | Tax Policy (Final exam) | Tax Research (Presentation) | Reorganization Law (Final exam) | Advanced Business Ethics (Final exam) | 20 ECTS-credits |
| | | 5 ECTS-credits | 5 ECTS-credits | 5 ECTS-credits | 5 ECTS-credits | |
| 1 | | Taxation of Business (Final exam) | International Company Taxation (Final exam) | Studium.Pro | Seminar "Current Issues in Tax Policy" (Seminar paper + Presentation) | 20 ECTS-credits |
| | | 5 ECTS-credits | 5 ECTS-credits | 5 ECTS-credits | 5 ECTS-credits | |

**Study plan [Master Taxation: Start in summer term]
(120 ECTS-credits)**

| | | | | | | |
|---|--|---|---|---|---|-----------------|
| 6 | | Master's thesis | | | | 20 ECTS-credits |
| | | 5 ECTS-credits | | | | |
| 5 | | Value Added Tax (Presentation) | German General Tax Code (Final exam) | Master's thesis | | 20 ECTS-credits |
| | | 5 ECTS-credits | 5 ECTS-credits | 10 ECTS-credits | | |
| 4 | | Tax Accounting Law (Final exam) | Accounting Law (Final exam) | Tax Function 4.0 (Presentation) | Case Studies on Tax Reorganization Law and International Tax Law (Presentation) | 20 ECTS-credits |
| | | 5 ECTS-credits | 5 ECTS-credits | 5 ECTS-credits | 5 ECTS-credits | |
| 3 | | Seminar "Current Issues in Company Taxation" (Seminar paper + Presentation) | Multinational Firms and their Taxation (Final exam) | Corporate law, group law, European and international corporate law (Final exam) | Tax Reorganization Law (Final exam) | 20 ECTS-credits |
| | | 5 ECTS-credits | 5 ECTS-credits | 5 ECTS-credits | 5 ECTS-credits | |
| 2 | | Taxation of Business (Final exam) | International Company Taxation (Final exam) | Studium.Pro | Seminar "Current Issues in Tax Policy" (Seminar paper + Presentation) | 20 ECTS-credits |
| | | 5 ECTS-credits | 5 ECTS-credits | 5 ECTS-credits | 5 ECTS-credits | |
| 1 | | Tax Policy (Final exam) | Tax Research (Presentation) | Reorganization Law (Final exam) | Advanced Business Ethics (Final exam) | 20 ECTS-credits |
| | | 5 ECTS-credits | 5 ECTS-credits | 5 ECTS-credits | 5 ECTS-credits | |