



Business Taxation

Introduction Lecture Fall Semester 2017

Prof. Dr. Ulrich Schreiber | Prof. Dr. Christoph Spengel

04.09.2017



UNIVERSITY OF MANNHEIM
BUSINESS SCHOOL

Area Accounting & Taxation

Full Professors



Prof. Dr.
Bischof
LS ABWL&
Untern.-
Rechnung



Prof. Dr.
Daske
LS ABWL&
Kapitalmarkt-
forschung



Prof. Dr.
Schreiber
LS ABWL&
Betriebswirt.
Steuerlehre



Prof. Dr.
Simons
LS ABWL&
Rechnungs-
wesen



Prof. Dr.
Spengel
LS ABWL&
Betriebswirt.
Steuerlehre II



Prof. Dr.
Voget
LS ABWL,
Taxation &
Finance



Prof. Dr.
Wüstemann
LS ABWL&
Wirtschafts-
prüfung

Assistant Professors



Dr.
Franke



Dr.
Lee



Prof. Dr.
Nicolay



Dr.
Völler

Honorary Professors



Prof. Dr.
Brunsbach
(PwC)



Prof. Dr.
Oser
(EY)



Prof. Dr.
Rogall
(FGS)



Prof. Dr.
Schaden
(EY)



Adjunct Faculty



Dipl.-Kfm.
Becker
(KPMG)



Dr.
Hütten
(SAP)



Dr.
Schmundt
(Bain &
Company)



Dr.
Störk
(PwC)



Dr.
Wagner
(KPMG)

Chair of Business Administration and Taxation

Prof. Schreiber

	Office	Phone	Office Hours
Lehrstuhlinhaber			
Prof. Dr. Ulrich Schreiber	O 361		by appointment
Sekretariat			
Sandra Dumann	O 360	181 - 1718	M - Th 9.00 - 15.00, F 9.00 - 12.00
Wissenschaftliche Mitarbeiter			
Mira Bazlen, M.Sc.	O 351	181 - 1276	by appointment
Lisa Fell, M.Sc.	O 353	181 - 1713	by appointment
Dominik von Hagen, M.Sc.	O 354	181 - 1277	by appointment
Christoph Harendt, M.Sc.	L7, 1	1235 - 367	by appointment
Fabian Pönnighaus, M.Sc.	O 352	181 - 1715	by appointment
Maximilian Todtenhaupt, M.Sc.	L7, 1	1235 - 363	by appointment

Chair of Business Administration and Taxation II

Prof. Spengel

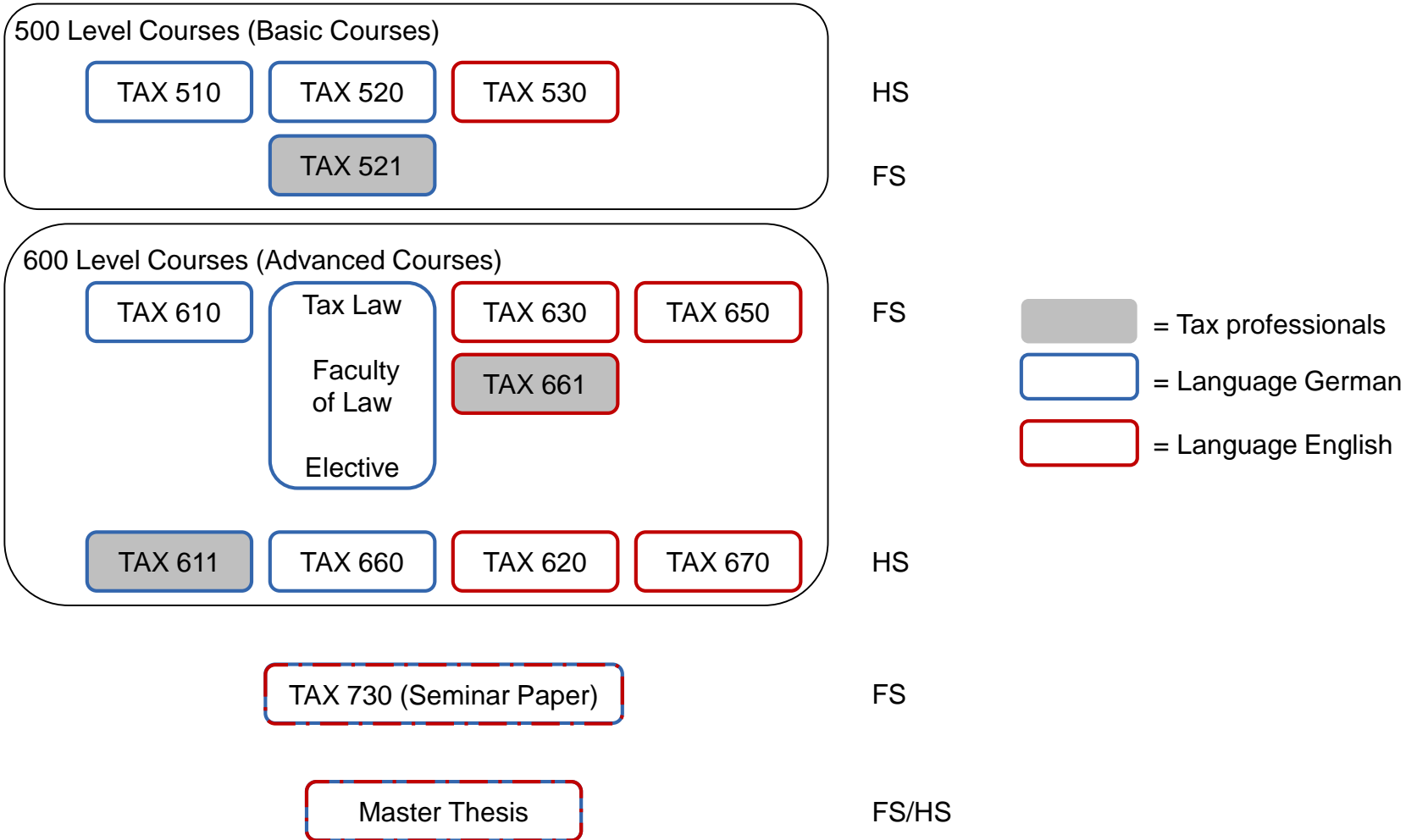
	Office	Phone	Office Hours
Lehrstuhlinhaber			
Prof. Dr. Christoph Spengel	O 246	181 - 1704	by appointment
Sekretariat			
Christine Bürner	O 245	181 - 1705	M - Th 9.00 - 16.00
Wissenschaftliche Mitarbeiter			
Rainer Bräutigam, M.Sc.	L 7, 1	1235 - 163	by appointment
Elisa Casi, M.Sc.	O 244	181 - 1701	by appointment
Verena Dutt, M.Sc.	L 7, 1	1235 - 336	by appointment
Prof. Dr. Katharina Nicolay	L 7, 1	1235 - 397	by appointment
Marcel Olbert, M.Sc.	O 249	181 - 1686	by appointment
Olena Pfeiffer, M.Sc.	L 7, 1	1235 - 141	by appointment
Daniela Steinbrenner, M.Sc.	L 7, 1	1235 - 390	by appointment
Kathrin Stutzenberger, M.Sc.	O 247	181 - 1708	by appointment
Heiko Vay, M.Sc.	O 248	181 - 1685	by appointment
Ann-Catherin Werner, M.Sc.	O 247	181 - 1708	by appointment

- During studies in the Mannheim Master in Management Program, students can take up to **92 ECTS** credit points (68 credit points for courses and 24 credit points for the master thesis) in Business Administration.
- The Area A&T offers a **German track** and an **English Track**. Modules of both tracks can be combined.
- The course offering covers a total of **96 ECTS** credit points:
 - **32 ECTS** credit points **German** courses
 - **34 ECTS** credit points **English** courses
 - **6 ECTS** credit points seminar paper (**English** or **German**)
 - **24 ECTS** credit points master thesis (**English** or **German**)
- In addition, students can take between **12 to 24 ECTS** credit points of elective courses at the Faculty of Law (Wahlfach Steuerrecht). It can be chosen from 11 courses.

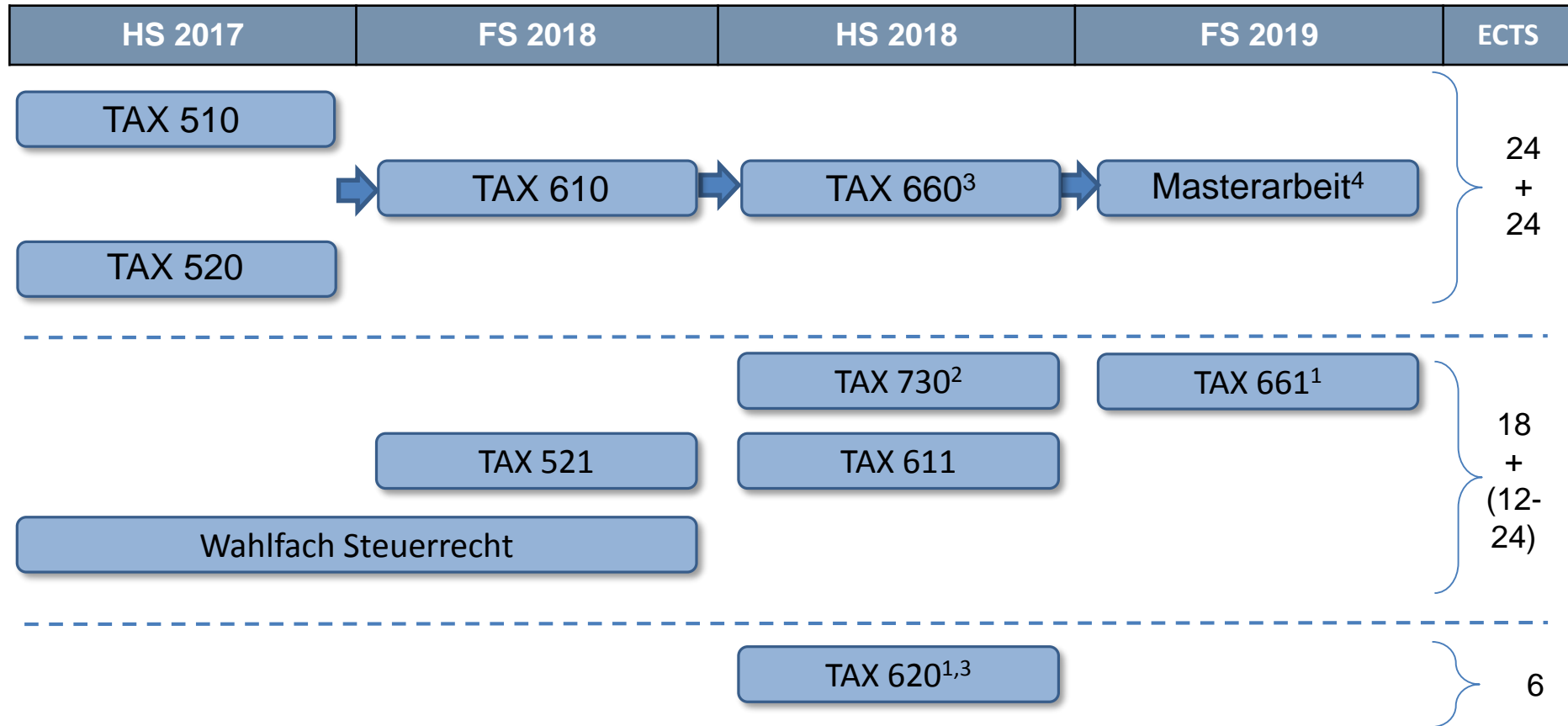
Curriculum II

- Lectures are offered by professors as well as by highly recognized and experienced tax professionals.
- 500 level courses focus on the fundamentals of national business taxation.
- 600 level courses built on 500 level courses and focus on international business taxation as well as on business tax planning.
- There is no obligatory course structure. As a rule, specific courses (e.g. 500 level courses) are not required for taking other courses (e.g. 600 level courses).
- An exception to this rule is the master thesis. The prerequisite for writing a master thesis is the successful completion of a seminar (TAX 730).

Tax Modules – Overview



Deutscher Track – Studienplan



¹ Dieser Kurs wird nur auf Englisch angeboten.

² Der LS Schreiber bietet im HS 2018 kein Seminar (TAX 730) an.

³ Änderungen am Kursangebot im HS 2018 vorbehalten.

⁴ Letztmöglicher Termin zur Anmeldung einer Masterarbeit am LS Schreiber ist 31.12.2017.

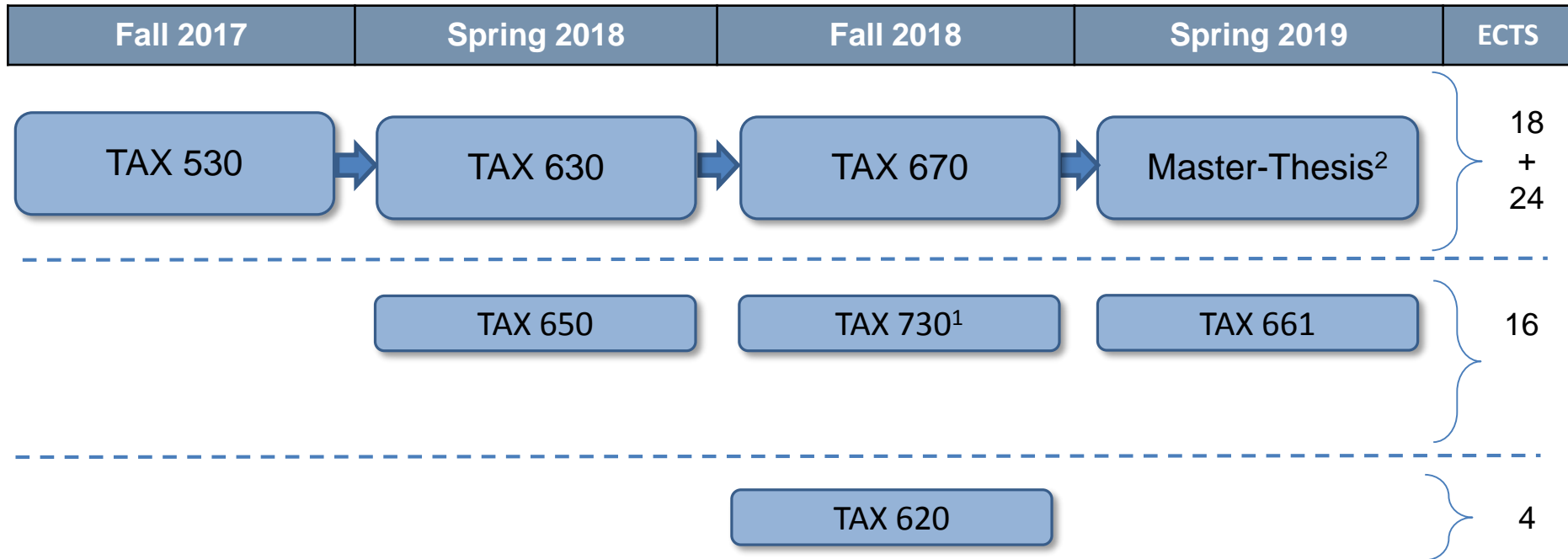
Wahlfach Steuerrecht

Titel	Semester	Lehrende(r)	ECTS-Pkte.
Steuerverfahrensrecht	HS	Prof. Jenzen	4 ECTS
Umsatzsteuerrecht	HS	Prof. Dr. Muhler/ Prof. Fetzer	4 ECTS
Handels- und Steuerbilanzen	HS	Prof. Engert	4 ECTS
Vertiefung Unternehmenssteuerrecht	HS	Prof. Schumacher	4 ECTS
Steuerstrafrecht	HS	Prof. Dr. Muhler	4 ECTS
European Tax Law*	FS	Prof. Fetzer	4 ECTS
Erbschaftsteuer- und Bewertungsrecht	FS	Prof. Piltz	4 ECTS
Umwandlungssteuerrecht	FS	Prof. Schumacher	4 ECTS
Internationales Steuerrecht	FS	Prof. Schmitt	4 ECTS
Grundlagen des Unternehmenssteuerrechts	FS	Dr. Winkelmann	4 ECTS
Einkommensteuerrecht	FS	Dr. Schneider	6 ECTS

insgesamt 12-24 ECTS

* Dieser Kurs wird nur auf Englisch angeboten.

English Track – Course Structure



¹ Professor Schreiber does not offer a seminar (TAX 730) in the fall semester 2018.

² Deadline for registration of a master thesis at the chair of professor Schreiber is 31-12-2017.

Course Offerings

Fall 2017

Title	Time	Room	ECTS-Pts.
TAX 510: Grundlagen der Besteuerung (Prof. Schreiber/Fell)	M, 10:15 – 15:15 (L) (4-9-17 until 25-9-17)	O 048	6 ECTS
	M, 2-10-17, 10:15 – 13:30 (L)	O 048	
	F, 09:00 – 17:00 (E) (13-10-17)	O 048	
TAX 520: Besteuerung der Unternehmen (Prof. Schreiber/von Hagen)	M, 10:15 – 15:15 (L) (16-10-17 until 06-11-17)	O 048	6 ECTS
	W, 13-11-17, 10:15 – 13:30 (L)	O 048	
	F, 09:00 – 17:00 (E) (24-11-17)	O 131	
TAX 530: Taxation of Businesses and Individuals (Prof. Spengel/Vay)	M, 4-9-17, 13:45 – 15:15 (L)	O 131	6 ECTS
	Th, 7-9-17, 8:30 – 11:45 (L)	L9, 1-2, 001	
	M, 11-9-17, 10:15 – 15:15 (L)	O 133 / 131	
	M, 18-9-17, 10:15 – 17:00 (L)	O 133 / 131 / L 9, 1-2, 001	
	M, 25-9-17, 10:15 – 15:15 (L)	O 133 / 131	
	Th, 28-9-17, 8:30 – 11:45 (L)	L 9, 1-2, 001	
	F, 29-9-17, 8:30 – 11:45 (L)	O 133	
	F, 29-9-17, 13:45 – 15:15 (E)	O 133	
	Th, 23-11-17, 8:30 – 13:30 (E)	MBS Lecture Hall, E 0048	
F, 24-11-17, 8:30 – 17:00 (E)	O 133		

Course Offerings

Fall 2017

Title	Time	Room	ECTS-Pts.
TAX 611: Fallstudien zur Internationalen Unternehmensbesteuerung (Prof. Brunsbach)	W, 08:30 – 11:45 (L) (6-9-17 until 8-11-17, except 27-9-17 and 4-10-17)	SO 133	4 ECTS
TAX 620: Empirical Research in Taxation (Todtenhaupt)	6-9-17, 13:45 – 14:30 11-10-17, 15:30 – 16:45 18-10-17, 15:30 – 16:45 25-10-17, 15:30 – 16:45 2-11-17, 13:45 – 18:30 15-11-17, 15:30 – 16:45 6-12-17, 13:45 – 15:15	O 048 O 048 O 048 L7, 3-5, 257 SO 133 L9, 1-2, 001 SO 322	6 ECTS
TAX 660: Steuerwirkung und Steuerplanung (Prof. Schreiber/Bazlen)	T, 10:15 – 11:45 (L) (5-9-17 until 5-12-17) 26-9-17, 12:00 – 13:30 (E) 24-10-17, 12:00 – 13:30 (E) 14-11-17, 12:00 – 13:30 (E) 5-12-17, 12:00 – 13:30 (E)	O 135 L 9, 1-2, 001 L 9, 1-2, 001 L 9, 1-2, 001 L 9, 1-2, 001	6 ECTS
TAX 670: International Tax Planning (Prof. Spengel/Stutzenberger)	5-9-17, 10:15-11:45, 13:45-15:15 7-9-17, 13:45 – 17:00 12-9-17, 10:15-11:45, 13:45-15:15 19-9-17, 10:15-11:45, 13:45-17:00 20-9-17, 8:30-10:00 26-9-17, 10:15-11:45, 13:45-15:15 28-9-17, 13:45-17:00 28-9-17, 17:15-18:45 (E) 20-11-17, 8:30-15:15 (E)	O 129 L 9, 1-2, 001 O 129 O 129; L 9, 1-2, 001 EW 151 O 129 O 142, O 135 L 9, 1-2, 001 L 9, 1-2, 001	6 ECTS

Doctoral Studies at the University of Mannheim (CDSB)

- In 2006, the Center of Doctoral Studies in Business (CDSB) was founded at the University of Mannheim.
- The doctoral program “Accounting & Taxation” is a English-language doctoral program branching into an accounting track and a taxation track. The taxation track constitutes an integral part of the MaTax Science Campus, a framework for interdisciplinary tax research between the Business School, the Faculty of Law and Economics, and the European Center for Economic Research (ZEW).
- The doctoral program at the CDSB is especially designed to prepare students for an academic carrier.

1. Year

Empirical, analytical and normative research methods. Public economics, international tax law, business taxation.

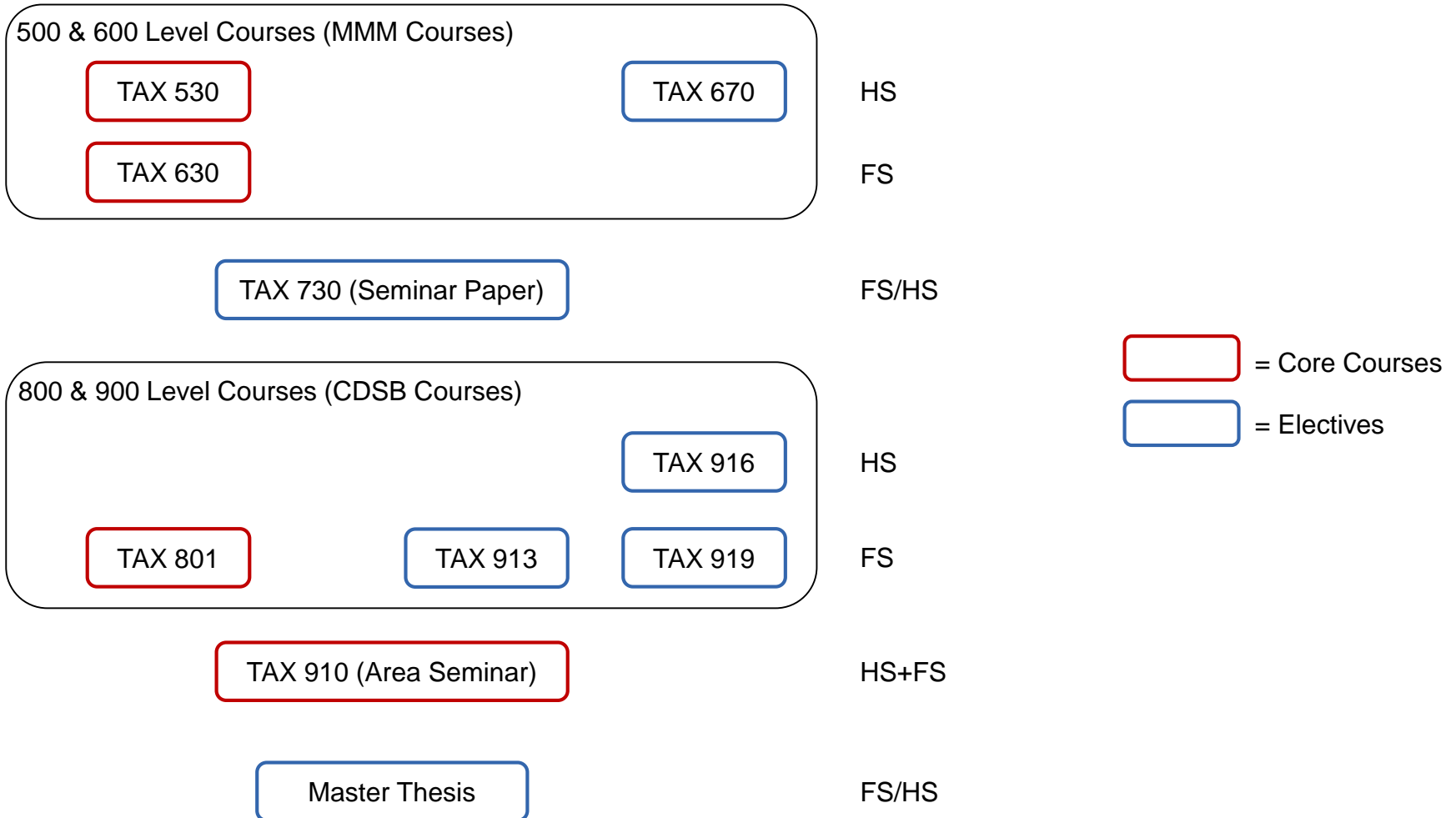
2.-4. Year

Work on thesis. Participation in research projects.

- The „Business Research“ option (second year of the MMM) offers the opportunity to attend courses provided by the CDSB.
- For further information see: <http://gess.uni-mannheim.de/CDSB/Admission> and [http://gess.uni-mannheim.de/ionas/gess/CDSB/Program/Doctoral programs/Accounting & Taxation/](http://gess.uni-mannheim.de/ionas/gess/CDSB/Program/Doctoral%20programs/Accounting%20&%20Taxation/)

- Mannheim Master in Business Research (7 Areas): 120 ECTS
- Started in 2016, limited to 20 students in total, 2nd year = CDSB
- Compulsory courses in the Taxation Track (in total 60 ECTS):
 - Methods: 14 ECTS
 - Economics: 10 ECTS
 - Taxation: 21 ECTS
 - Master's Thesis: 15 ECTS
- Additional elective courses from Methods, Economics & Taxation in the scope of 60 ECTS
- All courses are taught in English

Mannheim Master in Business Research (MMBR) – Taxation Track



- Mannheimer Forum für Accounting und Taxation e.V. (MaFAT)
 - MaFAT was founded in 2011 as a non-profit association (e.V.).
 - MaFAT aims at further increasing the attractiveness of accounting and taxation as academic disciplines. MaFAT serves as a communication platform for students, professors, tax advisers, public accountants, companies and alumni.
 - MaFAT Student Club is an accredited student initiative (http://maf.at.uni-mannheim.de/de/student_club/).
- Ernst & Young Library for Accounting, Business Taxation and Tax Law (Ernst & Young Stiftungsforum)
 - The seven chairs of the Area Accounting & Taxation and the chair of Tax Law run a joint library which is supported by the Ernst & Young Foundation.
 - The Library is part of the university's library but it is operated autonomously by the eight chairs which are responsible for the library.
- The chairs frequently offer jobs for students (wissenschaftliche Hilfskraft) and regularly provide information on internships.

Please visit the websites of the chairs:

Chair Prof. Schreiber



<http://schreiber.bwl.uni-mannheim.de/>

Chair Prof. Spengel



<http://spengel.bwl.uni-mannheim.de>



<https://www.facebook.com/Chair.of.International.Taxation?fref=ts>

An email-newsletter is available.

Master Area Market
today 4 p.m.

MaFAT Annual Meeting
on 26 September 2017

Appendix

Deutscher Track – Modulkatalog I

Titel	Semester	Lehrende(r)	ECTS-Pkte.
500			
TAX 510: Grundlagen der Besteuerung ²	HS	Prof. Schreiber	6 ECTS
TAX 520: Besteuerung der Unternehmen ²	HS	Prof. Schreiber	6 ECTS
TAX 521: Fallstudien zur Besteuerung der Unternehmen	FS	Prof. Rogall	4 ECTS
600			
TAX 610: Internationale Unternehmensbesteuerung	FS	Prof. Schreiber	6 ECTS
TAX 611: Fallstudien zur internationalen Unternehmensbesteuerung	HS	Prof. Brunsbach	4 ECTS
TAX 620: Empirical Research in Taxation ^{1,2}	HS	Todtenhaupt	6 ECTS
TAX 660: Steuerwirkung und Steuerplanung ²	HS	Prof. Schreiber	6 ECTS
TAX 661: Case Studies in International Planning ¹	FS	Prof. Schaden	4 ECTS

¹ Dieser Kurs wird nur auf Englisch angeboten.

² Änderungen am Kursangebot im HS 2018 vorbehalten.

700			
TAX 730: Seminar in Betriebswirtschaftlicher Steuerlehre ³	FS	Prof. Spengel	6 ECTS
TAX 740: Master-Kolloquium ⁴	HS/FS	Prof. Schreiber/Prof. Spengel	0 ECTS

³ Im HS 2018 bietet der LS Schreiber kein Seminar (TAX 730) an.

⁴ Letztmöglicher Termin zur Anmeldung einer Masterarbeit am LS Schreiber ist der 31.12.2017.

English Track – Module Catalogue

Courses offered in English:

Title	Semester	Lecturer	ECTS-Pts.
500			
TAX 530: Taxation of Businesses and Individuals	HS (Fall)	Prof. Spengel	6 ECTS
600			
TAX 620: Empirical Research in Taxation ³	HS (Fall)	Todtenhaupt	6 ECTS
TAX 630: International Business Taxation	FS (Spring)	Prof. Spengel	6 ECTS
TAX 650: European Business Taxation	FS (Spring)	Prof. Schreiber	6 ECTS
TAX 661: Case Studies in International Tax Planning	FS (Spring)	Prof. Schaden	4 ECTS
TAX 670: International Tax Planning	HS (Fall)	Prof. Spengel	6 ECTS
700			
TAX 730: Seminar in Business Taxation ¹	FS (Spring)	Prof. Spengel	6 ECTS
TAX 740: Master-Kolloquium ²	HS/FS (Fall/Spring)	Prof. Schreiber/Prof. Spengel	0 ECTS

¹ Professor Schreiber does not offer a seminar (TAX 730) in the fall semester 2018.

² Deadline for registration of a master thesis at the chair of professor Schreiber is 31-12-2017.

³ Subject to modifications in the fall semester 2018.