

Well-qualified employees are one of the most important contributory factors to a company's success. Specialist knowledge, soft skills and practical experience determine the level of competence and commitment in the firm. The Business Studies course in the form of a sandwich course alternating between the University of Cooperative Education and the company forms the ideal foundation: Our parallel classroom/company timetable (2½ days practical training and (minimum) two days per week in the University) ensures on-going integration in the company and introduction to practical assignments. Students become actively engaged in the firm's daily activities from early on.

The overall economic environment

The scope and complexity of Federal German Fiscal Law demands a broad understanding of economic and logical contexts. For this reason, knowledge of Tax Law acquired as an administrative assistant or as a trainee eases entry into this area of employment. The University of Cooperative Education, with its sophisticated study course which includes an introduction to International Law, offers its graduates a comprehensive, interesting field of activity in many and varied sectors. Besides the fundamental areas such as taxes, accounting and auditing, the course contributes to the awareness of the overall economic situation.

Course objectives

The course objectives in 3 years at the University of Cooperative Education are ambitious. As a result, we demand from our students an above-average commitment, both in the company and in the classroom, as well as exceptional interest in their specific subjects and in the overall economic context.

Primary Aims of the Course:

- to impart the knowledge necessary for an academically-based and, at the same time, practically-orientated qualification within a short period.
- the attainment of methods and soft skills, both in the theoretical part of the course, as much as in the hands-on activity
- to enable graduates to shoulder specialist and management tasks early on.

Furthermore, the course prepares graduates to become a self-employed Tax Advisor or Certified Accountant.

Fields of activity

Graduates are capable, immediately after finishing the Course, of taking on positions of responsibility in:

- Finance
- Auditing
- Accounting
- Financial Controlling
- Book-keeping
- or to become self-employed

Companies

The course training partners can be of the following types of company or enterprise:

- Tax Advisors
- Certified Accountants



Course Duration:
3 years / 6 Semesters

Academic Award:
B.A. (Bachelor of Arts)
Speciality in Taxation and
Auditing

Study Locations:
Darmstadt, Heidelberg,
Erfurt, Berlin, Bochum,
Cologne, Munich, Hamburg

Accommodation:
We will be pleased to help
you find accommodation.

Business Studies Speciality in Taxation and Auditing Curriculum*

IBA belonging to the F+U Group, Rheinstrasse 91, D-64295 Darmstadt
Phone: +49 6151 492488-0, Fax: +49 6151 492488-29, E-mail: info@internationale-ba.com

Module Related course / unit	Sem.	Hours	Credits/ Module
Semester 1			
Module: Introduction to Business Studies	1		5
Fundamentals of Business Studies	1	30	
Financial accounting	1	30	
Module: Fundamentals of Macroeconomics 1+2 (ME I)			
Fundamentals of Macroeconomics 1	1	30	
Module: Information Technology	1+2		
Information Technology 1	1	30	
Module: Taxation I	1		6
Income Tax 1	1	40	
General Fiscal Law 1	1	40	
Module: Law	1+2		
Fundamentals of Civil Law	1	30	
Module: Business mathematics I	1		5
Business mathematics 1	1	40	
Module: Interdisciplinary Skills I	1+2		
Preliminary English 1	1	20	
Fundamentals of academic method	1	20	
Theory-to-practice transfer I	1		5
Total Semester 1		310	21
Semester 2			
Module: Business Studies II	2		5
Fundamentals of the business decision-making process	2	30	
Financial reporting procedure	2	30	
Module: Fundamentals of Macroeconomics	1+2		5
Fundamentals of Macroeconomics 2	2	30	
Module: Information Technology	1+2		5
Information technology 2	2	30	
Module: Taxation II	2		6
Income tax 2	2	30	
General fiscal law 2	2	30	
Sales Tax	2	30	
Module: Law	1+2		4
Trade and company law	2	30	
Module: Business mathematics II	2		5
Business mathematics 2	2	40	
Module: Interdisciplinary Skills I	1+2		4
Public speaking and communication	2	20	
Preliminary English 2	2	20	
Theory-to-practice transfer II (with colloquium)	2	10	5
Total Semester 2		330	39
Semester 3			
Module: Cost and financial management	3		6
Investment and financing	3	30	
Cost calculation	3	30	
Module: Marketing and sales	3		4
Marketing and sales	3	40	
Module: Taxation III	3		6
Income tax 3	3	20	
General fiscal law 3	3	20	
Taxes on consumption and transactions	3	20	
Municipal business tax	3	20	
Module: Statistics	3		7
Statistics	3	60	
Module: Macroeconomics II	3+4		
International economic policy	3	20	
Module: Interdisciplinary Skills II	3+4		
Presentation and chairing meetings	3	20	
Vantage English 1	3	20	

Module Related course / unit	Sem.	Hours	Credits/ Module
Theory-to-practice transfer III (with colloquium)	3	10	5
Total Semester 3		310	28
Semester 4			
Module: Corporate Management I	4		6
Financial Controlling 1	4	30	
Organisation/enterprise management	4	40	
Management of international businesses	4	20	
Module: Accounting and taxation of private enterprises	4		6
Tax accounting	4	40	
Capital gains tax	4	40	
Module: Macroeconomics II	3+4		4
Finance	4	20	
Module: Interdisciplinary Skills II	3+4		6
Vantage English 2	4	20	
Module: Second Year Trainee Project	4	10	10
Total Semester 4		220	32
Semester 5			
Module: Corporate Management II	5		7
Organisation and personnel management	5	30	
Controlling 2 (planned cost calculation, other planning processes)	5	30	
Corporate ethics	5	20	
Seminar: practice firm	5	20	
Module: Auditing	5		5
Auditing 1	5	30	
Auditing 2	5	30	
Module: Compulsory elective subsj.	5	60	5
Module: Law II	5		4
Solving practical legal problems	5	20	
Special law on taxation (Employment law)	5	20	
Module: Interdisciplinary Skills III	5+6		
Intercultural skills	5	20	
Project management	5	20	
Higher English 1	5	20	
Theory-to-practice transfer IV (with colloquium)	5	10	5
Total Semester 5		330	26
Semester 6			
Module: External and international Accounting	6		5
External accounting (consolidated accounts, international financial reporting)	6	30	
Case studies in external accounting (exercise)	6	20	
Module: Compulsory elective subsj.	6	60	5
Module: Compulsory elective subsj.	6	60	5
Module: Interdisciplinary Skills III	5+6		7
Higher English 2	6	20	
Module: Bachelor Project	6	10	12
Total Semester 6		200	34
Overall total		1700	180

In each academic year a total of 60 credits has to be acquired. Where modules last over 2 semesters, evaluation and awarding of the credits is done after completion of the module in the second semester.
Compulsory elective subsj. Advising SMEs/Evaluating an enterprise (30 each); International tax law (60); International end of year reporting (60); Company group tax law/Comparison of tax burden (30 each); Discussion of current Federal High Court tax decisions / Further study of general fiscal law (30 each).