EBERHARD KARLS
UNIVERSITÄT
TÜBINGEN

Faculty of Economics and Social Sciences
Chair of International Business Taxation

B250 Accounting and Taxation

Rechnungswesen und Steuern

Syllabus (Winter Semester)

Instructor / course responsibility: Prof. Dr. Martin Ruf

Content

The course introduces the economic foundations of external accounting and taxation. It connects the legal framework of financial reporting with the information needs of external stakeholders and develops a conceptual understanding of tax bases and the economic effects of taxation.

Learning target

By the end of the course, students are able to explain the functions of external accounting and taxation in market economies; distinguish payments, accounting profit, economic profit, and economic value; analyse basic accounting choices and financial statements from an economic perspective; and apply introductory tax concepts and evaluate how taxes affect economic decisions.

Topics

1. External accounting and information
    a. Functions and users of external reporting
    b. Payments, accounting income, economic income, and value
2. Accounting choices and analysis
    a. Recognition and measurement principles
    b. Accounting policy and introductory financial statement analysis
3. Economic valuation
    a. Present values and the separation of investment and financing decisions
    b. Book values, market values, and economic value creation
4. Foundations of taxation
    a. Tax bases, tax rates, and basic tax concepts
    b. Income, consumption, and wealth as possible tax bases
5. Economic effects of taxation
    a. Utility, preferences, and behavioural responses
    b. Tax incidence and incentive effects
6. Applications
    a. Integrated legal and economic cases
    b. Exercises, academic papers, and selected presentation topics

Structure

- Lecture with accompanying tutorials.
- Current dates, rooms, and group allocations are published in ALMA before the semester begins.
- Exercises and tutorials consolidate the lecture material through questions, calculations, and applied cases; advance preparation is expected.

Enrollment information

Registration requirements, deadlines, and any capacity limits are published in ALMA. Separate registration for the examination is required.

Coursework

- 6 ECTS credits.
- Written final examination, typically 60 minutes.

Teaching methods

Lectures, guided exercises or case discussions, independent study, and oral participation. Depending on the course, written assignments or spreadsheet-based applications may complement the classroom sessions.

Course language

German.

Prerequisites

Prior exposure to introductory accounting is recommended (for example, the content of B200 or an equivalent course).

Literature

Zimmermann, J., Werner, J. R., & Hitz, J.-M., Buchführung und Bilanzierung nach IFRS und HGB; Schreiber, U., Kahle, H., & Ruf, M., Besteuerung der Unternehmen; Homburg, S., Allgemeine Steuerlehre. Additional topic-specific readings and academic papers are identified in the course materials.

Instructor

Martin Ruf is Professor of International Business Taxation at the University of Tübingen. He studied business administration and economics in Tübingen, Hagen, Louvain-la-Neuve (Belgium), and Durban (South Africa), and received his doctorate from the University of Mannheim. He has held visiting positions at the University of Oxford, Dartmouth College, and NHH Norwegian School of Economics. His research examines how taxation affects the decisions of firms and individuals, with a focus on international business taxation, multinational firms, tax accounting, mergers and acquisitions, and empirical tax research. A complete list of research activities and publications is available at martin-ruf.github.io.

Important information

This syllabus is provided for course planning and credit recognition. Course content, assessment methods, scheduling, and teaching staff may be adjusted before or during the semester. The current information in ALMA and ILIAS is authoritative.