EBERHARD KARLS UNIVERSITÄT TÜBINGEN

Faculty of Economics and Social Sciences
Chair of International Business Taxation

B351 Tax Accounting

Steuerliches Rechnungswesen

Syllabus (Winter Semester)

Instructor / course responsibility: Dr. Patrick Kompolsek; module responsibility: Prof. Dr. Martin Ruf

Content

The course examines commercial and tax accounting rules with an emphasis on the German tax balance sheet. Legal requirements are combined with an economic analysis of accounting choices and taxable profit measurement.

Learning target

By the end of the course, students are able to explain the functions and legal foundations of commercial and tax accounting; apply recognition and measurement rules to assets and liabilities; analyse the relationship between commercial accounts and the tax balance sheet; and prepare and evaluate basic tax-accounting solutions, including partnership cases.

Topics

1. Foundations
    a. Functions of commercial and tax accounting
    b. Taxpayers, reporting duties, and the authoritative principle (Maßgeblichkeit)
2. Accounting principles
    a. Generally accepted accounting principles
    b. Recognition criteria and allocation of assets and liabilities
3. Assets
    a. Initial and subsequent measurement
    b. Depreciation, impairment, and reversals of impairment
4. Liabilities
    a. Recognition and measurement of liabilities
    b. Provisions and contingent obligations
5. Other balance-sheet items
    a. Accruals, deferrals, and selected equity items
    b. Relationship between commercial and tax-balance-sheet values
6. Special tax-accounting provisions
    a. Investment deductions and section 7g EStG
    b. Transfers of hidden reserves under section 6b EStG
7. Partnerships
    a. Tax balance sheets of partnerships
    b. Supplementary and special balance sheets

Structure

- Lecture with accompanying exercises.
- 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

Introductory financial accounting and basic knowledge of German taxation are recommended.

Literature

Scheffler, W., Besteuerung von Unternehmen II: Steuerbilanz und Vermögensaufstellung. Students also work with the current German tax statutes, tax guidelines, the German Commercial Code (HGB), and relevant administrative guidance.

Instructor

The course is taught by Dr. Patrick Kompolsek, tax adviser and lecturer in tax accounting. Academic responsibility for the module lies with Prof. Dr. Martin Ruf, Chair of International Business Taxation.

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.