



# Business Administration/Taxation and Auditing

Degree	<b>Bachelor of Arts (B.A.)</b>
Type of study	<b>Cooperative</b>
Standard period of study	<b>6 semesters (incl. internship)</b>
Commencement of studies	<b>Winter semester (1 Oct)</b>
Credits (ECTS)	<b>210</b>
Language of instruction	<b>German</b>
Department / Central Institute	<b>Department of Cooperative Studies</b>

## Degree programme

Rather than fear the tax man, do you look forward to wrestling with the demands of the state? Then the cooperative studies degree programme Business Administration/Taxation and Auditing will fit you like a glove.

Rather than learning formulae by heart, students of this degree programme develop an understanding for the economic and logical context in which taxes are raised, and encouraged to apply theory to develop creative solutions. Trained in a real-world practical context in a range of partner companies, our students discover at first hand the needs of the world of Accounting and Auditing, learning to work in a team to develop creative solutions and sell them to customers.

Having reached a detailed understanding of the various tax forms and the demands of Procedural Tax Law, Financial and Managerial Accounting, Auditing and selected legal issues, graduates of this course are able to apply complicated taxation theory to the practical requirements of demanding everyday situations. Their comprehensive understanding of the nexus of complex macroeconomic issues provides the foundation for a successful career in a range of auditing contexts.

## Professional field

A solid training in matters of Taxation, Accounting and Business Administration

### Division Director

Department of Cooperative Studies  
**Prof. Dr. Michael Paarz**  
Professor of Business Administration,  
particularly Taxation & Auditing

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### Student advisory service

Department of Cooperative Studies  
**Personal counselling for dual  
study programmes**

**+49 30 30877-2000**  
**studienberatung.dual@hwr-berlin.de**

Office hours (without advance notice)

Thu 15.00 -17.00

Study counselling by telephone

Thu 14.00 -15.00

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provides a deep foundation for a range of future employment. Graduates of this degree programme are snapped up by the employers in the Accounting and Auditing sectors; they are also highly sought-after by Management Consultancies and the tax departments of large companies.

Following graduation and three years of employment, holders of this degree can qualify as accountants; a fourth year of professional experiences is required to sit the auditing examination. The international orientation of this degree programme qualifies its graduates for a career in an international company context and an international auditing company.

## Degree structure

Working on a sound Business Administration foundation, this degree programme focuses on issues of company taxation from a Business Administration perspective; Company Accounting; Financing and Invoicing; and issues of Law. The specialization stage of the degree programme subjects a range of issues to deeper investigation, including Auditing, International Accounting, Transformation Law; and Group Accounting. Students also train Soft Skills and Methodology as well as foreign languages.

Study and internships abroad can be completed in the fifth theory semester and during the practical phases.

## Course contents

The teaching of the Bachelor's degree programme Business Administration/Taxation and Auditing is tailored to the requirements and expectations of business. Students profit from regular contact with Accountants and Auditors, a dialogue which informs the course choices they will make. These contacts also provide support for students during their projects and practical examinations (project reports, assignments, Bachelor's thesis).

In contrast to the training provided to tax accountant assistants, this degree programme focusses not only on Accounting, Taxes and data processing, but Business Administration, Cost Accounting; Law, Economics, Auditing, Mathematics, and Foreign Languages. The compulsory subjects cover the most important forms of taxation: Sales Tax, Income Tax, Corporation Tax, Business Tax, the Tax Code and Valuation Law. Further subjects include Accounting, and General Business Administration with a focus on Cost and Results Accounting and Investment and Finance.

Students also deal with special topics such as Tax Reorganization Law; International Tax Law; Tax Planning; Choosing the Corporate Form; Consolidated Accounting; IFRS; and Auditing.

Partner companies working with the HWR in the scope of the degree programme Business Administration/Taxation and Auditing are those immediately affected by the associated processes or are directly involved in their design. This ranges from small Accounting firms who often work together with international partners but also large internationally-active Auditing companies.

We predominantly work together with Accountants, Accountancy companies and



Auditors/Auditing companies

### Admission requirements

- University entrance qualification or an entrance qualification for a University of Applied Sciences
- A contract (on a form) with a suitable apprenticeship institution/ company

### Application procedure and deadlines

Those interested in a dual study program do not apply to the HWR Berlin but directly to the dual partners using the partner database on our website. These partners select their future dual students from the applicants and conclude a study agreement with them.

Apply in time: Many companies select their dual students more than one year before the start of studies.

The cooperation partners of this study programme are listed at the end of this page.

### Accreditation

Programmakkreditiert durch den Akkreditierungsrat

### Fees and grants

Tuition fees	<b>None</b>
Semesterfee	<b>ca. € 300 per semester (incl. local transport semester ticket)</b>