Freie Universität Bozen
Libera Università di Bolzano
Università Liedia de Bulsan

Syllabus

Kursbeschreibung

Titel der Lehrveranstaltung	Steuerrecht
Code der Lehrveranstaltung	27358
Zusätzlicher Titel der Lehrveranstaltung	
Wissenschaftlich-disziplinärer Bereich	GIUR-08/A
Sprache	Italienisch
Studiengang	Bachelor in Wirtschaftswissenschaften und Betriebsführung
Andere Studiengänge (gem. Lehrveranstaltung)	
Dozenten/Dozentinnen	
Wissensch. Mitarbeiter/Mitarbeiterin	
Semester	Zweites Semester
Studienjahr/e	optional
KP	6
Vorlesungsstunden	36
Laboratoriumsstunden	-
Stunden für individuelles Studium	-
Vorgesehene Sprechzeiten	
Inhaltsangabe	The aim of the course is to provide students with an introduction to the Italian tax system and, in particular, income tax, VAT and local and regional taxes. The course also aims to provide students with a good mastery of the fundamental methods and institutes, also with a view to the possible subsequent professional choice.
Themen der Lehrveranstaltung	
Stichwörter	

Empfohlene Voraussetzungen	
Propädeutische Lehrveranstaltungen	
Unterrichtsform	
Anwesenheitspflicht	
Spezifische Bildungsziele und erwartete Lernergebnisse	Area: Legal knowledge of the public and private legal system, also with reference to economic and business studies knowledge and ability to interpret the sources of law, with regard to the different areas of the legal system: public, private, commercial and tax, in the European, national, regional and international contexts knowledge of the Italian Constitution with reference to the form of government, including the regions and other territorial authorities, and the rights of citizens and businesses understanding of the legal framework regulating relations between private individuals and between private individuals and public bodies knowledge of the law of persons, property, transfer of rights over property and the law of obligations, contract and civil liability knowledge of company law also open to international orientations knowledge of the concept of tax subjects and of assessment, collection and refund procedures as well as taxpayer protection knowledge and understanding of company and corporate taxation knowledge of the mechanisms underlying effective communication of legal topics in three languages: Italian, German and English Area: Legal knowing how to find and use national, European and international legal sources knowing how to support companies and corporate bodies through knowledge of the relevant legal field being able to critically analyse and evaluate corporate processes and dynamics being able to analyse cases arising from professional experience and apply the appropriate rules of the relevant legal field be able to communicate the results of legal analyses prepared in accordance with international professional standards in three

	languages: Italian, German and English
Spezifisches Bildungsziel und erwartete Lernergebnisse (zusätzliche Informationen)	
Art der Prüfung	
Bewertungskriterien	
Pflichtliteratur	
Weiterführende Literatur	
Weitere Informationen	
Ziele für nachhaltige Entwicklung (SDGs)	