

# Syllabus

## Kursbeschreibung

<b>Titel der Lehrveranstaltung</b>	Steuerrecht
<b>Code der Lehrveranstaltung</b>	27358
<b>Zusätzlicher Titel der Lehrveranstaltung</b>	
<b>Wissenschaftlich-disziplinärer Bereich</b>	IUS/12
<b>Sprache</b>	Italienisch
<b>Studiengang</b>	Bachelor in Wirtschaftswissenschaften und Betriebsführung
<b>Andere Studiengänge (gem. Lehrveranstaltung)</b>	
<b>Dozenten/Dozentinnen</b>	
<b>Wissensch. Mitarbeiter/Mitarbeiterin</b>	
<b>Semester</b>	Zweites Semester
<b>Studienjahr/e</b>	optional
<b>KP</b>	6
<b>Vorlesungsstunden</b>	36
<b>Laboratoriumsstunden</b>	-
<b>Stunden für individuelles Studium</b>	-
<b>Vorgesehene Sprechzeiten</b>	
<b>Inhaltsangabe</b>	<p>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.</p> <p>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.</p>
<b>Themen der Lehrveranstaltung</b>	
<b>Stichwörter</b>	

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

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