

# **Vorlesungsverzeichnis**

M.Sc. Architektur (PO 2013)

Winter 2021/22

Stand 23.05.2022

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**M.Sc. Architektur (PO 2013)****Pflichtmodule****Wahlpflichtmodule****Theorie****Planung****121223701 IUDD Lectures****B. Nentwig, N.N., P. Schmidt**

Veranst. SWS: 2

Vorlesung

Di, wöch., 15:15 - 16:45, Steubenstraße 6, Haus F - Hörsaal K20, 12.10.2021 - 01.02.2022

**Technik****Wahlmodule****121220402 Pre-Thesis Course (Building an Proposal)****M. Lloyd, S. Zierold**

Veranst. SWS: 2

Seminar

Do, wöch., 14:00 - 17:00, 04.11.2021 - 03.02.2022

**Beschreibung**

In order to help 3rd Semester Master MediaArchitecture students and Master students from other faculties become better prepared for their upcoming thesis semester, this module is designed to facilitate students to become aware of what is to be expected before and during their thesis projects, particularly when it comes to critical and theoretical writing. During this course students shall understand what the overall criteria is required within a contextual thesis, and shall learn to develop and finalize an extended thesis proposal that is able to indicate the important analysis of their given work/ subject matter in question. It is where master-students shall importantly learn how to expand contexts attached to their interested thesis perspectives, into given subjects that can be fundamentally narrowed into a particular set of researched topics, and achieve an overall connecting narrative. In these lectures, and workshops students will be able to openly develop their given arguments and arrangement of counter-arguments, while learning to maintain a decent level of primary and secondary research, as well as forming important questions and concerns that could become attached to their final thesis. In addition, students shall be taught the goal of keeping a high level of narrative-telling and tension building, when it comes to writing theoretically, as well as knowing the importance of structural flow of introduction, body of work and conclusions. While maintaining the fundamental approaches that are needed when the students shall enter their final thesis semester, including: quality of evidence attached to the student's argument: placing supporting material for and against the argument, and what are the claims for or making one's overall argument important. This online course will give students the opportunity to openly express, discuss, and debate their interests and initial ideas attached to their upcoming thesis. In these series of lessons it will be within presentations and writing assignments, of which the focus becomes on supporting students to gain further confidence and insight when it comes to writing theoretically. And to gain a wider perspective when it comes to critically being able to place given contexts in a greater social, political, philosophical, artistic, etc.. field of significance. As such helping Master-students become highly prepared and focused when entering their final thesis semester.

All Master students interested in taking the course, please email Matthew Lloyd - [bauhaus\\_ml@hotmail.com](mailto:bauhaus_ml@hotmail.com)

**Bemerkung**

Einschreibung findet über das Bisonportal statt.

## 911012 Tax Issues in Built Environments

**H. Bargstädt, T. Vogl, B. Bode**

Veranst. SWS: 2

Seminar

Mo, Einzel, 17:00 - 20:15, Block A (Knollmann) Webinar, 01.11.2021 - 01.11.2021

Mo, Einzel, 17:00 - 20:15, Block A (Koll) Webinar, 08.11.2021 - 08.11.2021

Mo, Einzel, 17:00 - 20:15, Block A (Knollmann) Webinar, 15.11.2021 - 15.11.2021

Mo, Einzel, 17:00 - 20:15, Block B (Koll) Webinar, 06.12.2021 - 06.12.2021

Mo, Einzel, 17:00 - 20:15, Block B (Knollmann) Webinar, 13.12.2021 - 13.12.2021

Mo, Einzel, 17:00 - 20:15, Block C (Knollmann) Webinar, 24.01.2022 - 24.01.2022

### Beschreibung

Anhand eines systematischen Grundverständnisses des (internationalen) Steuerrechts werden die Studierenden in die Lage versetzt, u.a. folgende Fragestellungen zu erkennen und eine Lösung herbeizuführen:

- Steuerlich haben Immobilien verschiedenartige, teils sehr komplexe Bezüge; Immobilien können ertrag- und umsatzsteuerlich, je nach Nutzungsart und Mieter in den einzelnen Gebäudeteilen, unterschiedliche Sphären haben,
- Ausländische Immobilien, die aufgrund von Doppelbesteuerungsabkommen (DBA) hinsichtlich der Mieteinkünfte steuerfrei gestellt sind, können dennoch als sog. Zählobjekte einen inländischen gewerblichen Grundstückshandel auslösen,[AKD1]
- Der Schwerpunkt der Lehrveranstaltung liegt auf der Immobilienbesteuerung in der Praxis. Ergänzend werden Grundlagen des internationalen Steuerrechts mit DBA und Außensteuerrecht sowie des Investmentsteuerrechts angesprochen,

Grundzüge des deutschen bzw. internationalen Steuerrechts (Ertragssteuern und Verkehrssteuern; internationales Steuerrecht: Grundlagen DBA, Außensteuerrecht; Investmentsteuerrecht).

Das vermittelte Wissen und die erlernten Kompetenzen sind nicht nur für Immobilien- / Immobilien- / Facility-Manager wichtig oder allgemein Wirtschaftsinteressierte nützlich, sondern auch für Architekten, Bauingenieure, Stadtplaner, private Immobilienbesitzer und alle, die mit Entscheidungen in Bezug auf die gebaute Umwelt konfrontiert sind.

### engl. Beschreibung/ Kurzkomentar

Based on a systematic basic understanding of (international) tax law the students will be enabled, among other items, to recognize the following fields of questions and come to solutions: • With regard to taxes real estate has various, in part very complex references; real estate can touch upon different domains of income tax and VAT tax treatment, depending on the kinds of use and tenants in the individual parts of the property, • Foreign-located real estate, which in regard to rental income can be exempted from taxation on the basis of Double Taxation Treaties (DTT), can still trigger domestic trade tax consequences in the context of a commercial property transaction as so-called countable objects. • The focus of the seminar is on real estate taxation in practice. In addition, basic elements of international tax law including DTT, foreign tax law; as well as investment tax will be touched upon.

Basics of German and international tax laws (income taxes and transfer taxes; international tax law: basis of DTT, foreign tax law, investment tax)

The knowledge conveyed and the competencies acquired are relevant not only for real estate- / real estate- / facility managers or generally those interested in business, but also for architects, civil engineers, urban planners, private real estate owners and generally all those who are confronted with decisions in regard to the built environment.

### Bemerkung

### Dozent(in)/Lecturers:

RA/StB Prof. Dr. Johann Knollmann/

RA Carina Koll (Pricewaterhouse-Coopers GmbH)

Max. 24 Teilnehmer, Online-Einschreibung über Moodle

**Leistungsnachweis**

1 Hausarbeit – wahlweise auf Englisch oder Deutsch

*1 Essay/term paper – optionally in English or German*