

2019.FS

Module Name: Corporate & Tax Law			
Module Code	w.BA.XX.2CTL-en.XX		
Module Description	<p>Students know the legal sources and constitutional limitations of taxes. They can differentiate between levies and taxes and they can characterize the Swiss tax system. Students have knowledge of basic aspects of the taxation of individuals (e.g., tax liability through personal and economic affiliation, the term of income and types of income, work-related expenses principle, calculation of taxable income and the resulting tax liability, etc.). They especially know how self-employed individuals are taxed. Students can describe other legal forms of companies and the steps in which they are established. They are able to establish the profit tax and the tax on equity depending on the legal entity in question. They can describe hidden profit distributions and what they lead to. They can explain what hidden equity is and how it is assessed. Students can describe what “companies with privileged tax status” are, they can explain the conditions that must be met for attaining such a status and its consequences; they know the changes that are planned to replace these forms of taxation. Students can describe the main processes in procedural law (e.g., assessment procedure, appeals procedures, tax collection and waiver, and statutes of limitation). Students know the legally enshrined offences in tax offences law, where they can be found in the law, and their legal consequences. Students can explain the main issues arising from intercantonal and international taxation. They can do a simple intercantonal tax repartition. Students can explain the basic characteristics of withholding tax and discuss selected special issues related to it.</p>		
Program and Specialization	Business Administration - Banking and Finance (PiE)		
Legal Framework	Academic Regulations BSc dated 29.01.2009, Appendix to the Academic Regulations for the degree programs in Business Administration, Business Information Technology, and Business Law, first adopted on 12.05.2009		
Module Category	<table border="1"> <tr> <td>Module Type: Compulsory</td> <td>Program Phase: Main Study Period</td> </tr> </table>	Module Type: Compulsory	Program Phase: Main Study Period
Module Type: Compulsory	Program Phase: Main Study Period		
ECTS	6		
Organizational Unit	W Abteilung Business Law Leitung		
Module Coordinator	Jens Hanebrink (haje)		
Deputy Module Coordinator	Lothar Matthias Jansen (janl)		
Prerequisite Knowledge	-		
Contribution to Program Learning Goals (Affected by Module)	<ul style="list-style-type: none"> § Professional Competence § Methodological Competence § Social Competence § Self-Competence 		
Contribution to Program Learning Objectives	<ul style="list-style-type: none"> Professional Competence <ul style="list-style-type: none"> § Knowing and Understanding Content of Theoretical and Practical Relevance § Apply, Analyze, and Synthesize Content of Theoretical and Practical Relevance § Evaluate Content of Theoretical and Practical Relevance Methodological Competence <ul style="list-style-type: none"> § Problem-Solving & Critical Thinking § Scientific Methodology § Work Methods, Techniques, and Procedures § Information Literacy § Creativity & Innovation Social Competence <ul style="list-style-type: none"> § Written Communication § Oral Communication § Teamwork & Conflict Management Self-Competence <ul style="list-style-type: none"> § Self-Management & Self-Reflection § Ethical & Social Responsibility § Learning & Change 		
Module Learning Objectives	<p>Students...</p> <ul style="list-style-type: none"> § outline the various forms of taxation in the Swiss taxation system. § recognize taxation problems for commercial activities. § apply basic knowledge of tax law and resolve specific issues. § analyze tax law issues systematically. § conceptualize tax planning approaches, especially tax-optimized structural designs. § identify taxation problem areas. 		

	§ evaluate individual tax law regulations in both their legal scope as well as their commercial implications. § apply taxation specialist terminology both orally and in writing. § devise distinct learning content autonomously.		
Module Content	§ Taxation and other public levies § Legal foundations of various forms of taxation and constitutional barriers to taxation § Income tax and property tax for natural persons, tax liability, types of income, tax accountancy, assessment procedures, appeal procedures, and criminal tax law § Value-added tax (VAT) § Income tax and property tax for the self-employed § Profit and capital tax for legal entities § Determination of taxable income (authoritative principle); depreciation, accruals, procuring replacement, loss account § Hidden profit distribution/hidden contributions § Real-estate gains tax		
Links to other modules	-		
Methods of Instruction	§ Lecture § Interactive Instruction § Case Studies § Exercises § Literature Review	Social Settings Used: Individual Work	
Digital Resources	§ Teaching Materials § Practice and Application Exercises (with Key) § Case Studies (with Key) § Multiple Choice Tests		
Type of Instruction	Classroom Instruction	Guided Self-Study	Autonomous Self-Study
Large Class	56 h	-	
Small Class	-	-	
Group Instruction	-	-	
Practical Work	-	-	
Seminar	-	-	
Total	56 h	0 h	
Performance Assessment			
End-of-module exam	Form	Length (min.)	Weighting
Written exam	Specified documentation	90	100,00%
Permitted Resources	Approved calculator according to "Guidelines on Supplementary Materials"	With dictionary	
Others	Assessment	Length (min.)	Weighting
-	-	-	-
Classroom Attendance Requirement	-		
Language of Instruction/Examination	English		
Compulsory Reading	§ Gygax, D. & Gerber, T. (2019). Die Steuergesetze des Bundes. Zurich. ISBN xx. § Mäusli-Allenspach, P. & Oertli, M. (2018). Das schweizerische Steuerrecht. 9th edition. Cosmos. ISBN XX. § Hinny, P. (2018). Steurrecht 2018. Zurich: Schulthess. ISBN 978-3-7255-7780-4.		
Recommended Reading	§ Recommended reading according to handout		
Comments	-		