

2019.HS

Module Name: Interdisciplinary Focus on Corporate Taxation	
Module Code	w.BA.XX.2ISPBWLSL.XX
Module Description	Students identify the typical decision-making scenarios of tax consultancy in a business administration context. They analyze the various relevant types of taxation/tax law standards and learn to integrate expected tax implications into specific decision-making situations. They also recognize interactions between tax implications and design solutions and are able to formulate tax-oriented solution strategies.
Program and Specialization	Business Law
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	Module Type: Compulsory Elective
	Program Phase: Main Study Period
ECTS	6
Organizational Unit	W Abteilung Business Law Leitung
Module Coordinator	Jens Hanebrink (haje)
Deputy Module Coordinator	-
Prerequisite Knowledge	Tax law
Contribution to Program Learning Goals (Affected by Module)	§ Professional Competence § Methodological Competence § Social Competence § Self-Competence
Contribution to Program Learning Objectives	Professional Competence § 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 § Problem-Solving & Critical Thinking § Scientific Methodology § Work Methods, Techniques, and Procedures § Creativity & Innovation Social Competence § Written Communication § Oral Communication Self-Competence § Self-Management & Self-Reflection § Ethical & Social Responsibility § Learning & Change
Module Learning Objectives	Students... § recognize the typical taxation issues of consulting practice and identify fiscal variables in a corporate context. § apply their insights and the knowledge acquired after completing the module Tax Law to specific situations of consulting practice. § formulate targets of tax-oriented solution strategies. § develop solution designs aimed at tax optimization § recognize and analyze fiscal implications in the context of different stages and situations of corporate activity. § evaluate individual tax law rulings in terms of their commercial effect. § apply the specialist terminology of taxation in discussing the topic orally and in writing. § work autonomously on specific learning content.
Module Content	§ Fiscal target systems § Choice of legal form and location § Tax planning events for real entities § Tax planning for corporations; foundation, financing, structural decisions, ongoing business operations, forms of liquidation
Links to other modules	-

Methods of Instruction	§ Lecture § Interactive Instruction § Case Studies § Exercises § Literature Review § Discussion	Social Settings Used: Individual Work		
Digital Resources	§ Reader § Practice and Application Exercises (with Key) § Case Studies (with Key)			
Type of Instruction	Classroom Instruction	Guided Self-Study	Autonomous Self-Study	
Large Class	56 h	40 h		
Small Class	-	-		
Group Instruction	-	-		
Practical Work	-	-		
Seminar	-	-		
Total	56 h	40 h	84 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	
Written Assignment	Pass/Fail	-	-	
Classroom Attendance Requirement	-			
Language of Instruction/Examination	German			
Compulsory Reading	§ Gygax, D. & Gerber, T. (2019). Die Steuergesetze des Bundes. Edition Zürich. ISBN XX. § Mäusli-Allenspach, P. & Oertli, M. (2018). Das schweizerische Steuerrecht. 9th edition. Cosmos. ISBN 978-3-85621-249-0.			
Recommended Reading	§ Recommended reading according to handout			
Comments	-			