

2019.HS

Module Name: Tax Law	
Module Code	w.BA.XX.2SteuR-ACA.XX
Module Description	Students gain an overview of the Swiss system of taxation law and its legal foundations. They recognize the commercial points of contact and implications of taxation and are able to deduce the basic principles of taxation law. They transfer these to specific issues and analyze the legal consequences. Students differentiate between the various categories of taxation for forms of commercial activity and gain an overview of their obvious taxation similarities/differences. They analyze the interrelationships between taxation consequences and specific commercial decision-making problems (e.g., choice of legal entity) and recognize the problems of double taxation for business owners and shareholders of incorporated enterprises.
Program and Specialization	Business Administration - Accounting, Controlling, Auditing
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
	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)	§ 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 § Information Literacy § Creativity & Innovation Social Competence § Written Communication § Oral Communication § Teamwork & Conflict Management Self-Competence § Self-Management & Self-Reflection § Ethical & Social Responsibility § Learning & Change
Module Learning Objectives	Students... § 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. § apply taxation specialist terminology in spoken and written word. § work on specific 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 § Indirect partial liquidation § Real-estate gains tax § Withholding tax § Stamp duty (emissions levy)		
Links to other modules	-		
Methods of Instruction	§ Lecture § Interactive Instruction § Case Studies § Exercises § Literature Review § Discussion	Social Settings Used: Individual Work	
Digital Resources	Practice and Application Exercises (with Key)		
Type of Instruction	Classroom Instruction	Guided Self-Study	Autonomous Self-Study
Large Class	28 h	-	
Small Class	28 h	40 h	
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. Die Steuergesetze des Bundes, Edition Zürich. akt edition. ISBN XX. § Mäusli-Allenspach, P. & Oertli, M. (2018). Das schweizerische Steuerrecht. 9th edition. Cosmos. ISBN 978-3-85621-249-0.		
Recommended Reading	-		
Comments	-		