

2019.HS

<b>Module Name: Tax Law</b>	
Module Code	w.BA.XX.2SteuR-EP.XX
Module Description	Students gain an overview of the elements of public sector financing and Swiss taxation law as well as their legal foundations. They are able to differentiate between national and international tax jurisdictions and their scope. They recognize the commercial points of contact and implications of taxation and are able to derive principles of the taxation system from this. They transfer these basic taxation principles to specific issues and analyze the legal consequences. Students analyze the political connections in tax competition while integrating fiscal equalization.
Program and Specialization	Business Administration - Economics and Politics
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	<b>Module Type:</b> Compulsory
	<b>Program Phase:</b> 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"> <li>§ Professional Competence</li> <li>§ Methodological Competence</li> <li>§ Social Competence</li> <li>§ Self-Competence</li> </ul>
Contribution to Program Learning Objectives	<ul style="list-style-type: none"> <li>Professional Competence <ul style="list-style-type: none"> <li>§ Knowing and Understanding Content of Theoretical and Practical Relevance</li> <li>§ Apply, Analyze, and Synthesize Content of Theoretical and Practical Relevance</li> <li>§ Evaluate Content of Theoretical and Practical Relevance</li> </ul> </li> <li>Methodological Competence <ul style="list-style-type: none"> <li>§ Problem-Solving &amp; Critical Thinking</li> <li>§ Scientific Methodology</li> <li>§ Work Methods, Techniques, and Procedures</li> <li>§ Information Literacy</li> <li>§ Creativity &amp; Innovation</li> </ul> </li> <li>Social Competence <ul style="list-style-type: none"> <li>§ Written Communication</li> <li>§ Oral Communication</li> </ul> </li> <li>Self-Competence <ul style="list-style-type: none"> <li>§ Self-Management &amp; Self-Reflection</li> <li>§ Ethical &amp; Social Responsibility</li> <li>§ Learning &amp; Change</li> </ul> </li> </ul>
Module Learning Objectives	<ul style="list-style-type: none"> <li>Students... <ul style="list-style-type: none"> <li>§ outline the various forms of taxation in the Swiss taxation system</li> <li>§ elaborate on national and international legal foundations of taxation</li> <li>§ apply basic knowledge of tax law and resolve specific issues</li> <li>§ analyze tax law issues systematically</li> <li>§ conceptualize tax planning approaches, especially tax-optimized structural designs</li> <li>§ identify problem areas of taxation</li> <li>§ evaluate individual tax law regulations in both their legal scope as well as their commercial implications</li> <li>§ apply specialist terminology in spoken and written word</li> <li>§ work autonomously on specific learning content</li> </ul> </li> </ul>

Module Content	§ Taxation and other public levies; key concepts of a national taxation system § 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 § Income tax and property tax for the self-employed § Profit and capital tax for legal entities § Value added tax (VAT) § Real estate gains tax § Withholding tax § Federalism and taxation policy § Financial equalization § International scope of tax jurisdictions		
Links to other modules	-		
Methods of Instruction	§ Lecture § Interactive Instruction § Application Tasks § Case Studies § Exercises § Literature Review § Discussion	<b>Social Settings Used:</b> Individual Work	
Digital Resources	§ Practice and Application Exercises (with Key) § Case Studies (with Key)		
Type of Instruction	<b>Classroom Instruction</b>	<b>Guided Self-Study</b>	<b>Autonomous Self-Study</b>
Large Class	28 h	-	
Small Class	28 h	40 h	
Group Instruction	-	-	
Practical Work	-	-	
Seminar	-	-	
<b>Total</b>	<b>56 h</b>	<b>40 h</b>	
Performance Assessment			
<b>End-of-module exam</b>	<b>Form</b>	<b>Length (min.)</b>	<b>Weighting</b>
Written exam	Specified documentation	90	100,00 %
<b>Permitted Resources</b>	Approved calculator according to "Guidelines on Supplementary Materials"	With dictionary	
<b>Others</b>	<b>Assessment</b>	<b>Length (min.)</b>	<b>Weighting</b>
Written Assignment	Pass/Fail	-	-
Classroom Attendance Requirement	-		
Language of Instruction/Examination	German		
Compulsory Reading	§ (2019). Die Steuergesetze des Bundes, Edition Zürich. Stäfa: Verlag Steuern und Recht. ISBN XXX. § Mäusli-Allenspach, P. & Oertli, M. (2018). Das schweizerische Steuerrecht. 9th edition. Muri/Bern: Cosmos. ISBN 978-3-85621-249-0.		
Recommended Reading	§ Recommended reading according to handout		
Comments	-		