

2019.FS

Module Name: Corporate and Tax Law	
Module Code	w.BA.XX.2UStR-flex.XX
Module Description	Students gain an overview of the Swiss taxation law system and its legal foundations. They recognize the commercial points of contact and implications of taxation and are able to derive principles of the taxation system from this. As a prerequisite, students also need to be able to interlink the basic principles of Swiss corporate law (structure of legal entities, responsibilities, rights and duties of those involved, and corporate bodies). Students transfer basic taxation principles 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 interrelations 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 - Banking and Finance (FLEX)
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	Lothar Matthias Jansen (janl)
Deputy Module Coordinator	Jens Hanebrink (haje)
Prerequisite Knowledge	none
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... § are able to outline the various forms of taxation in the Swiss taxation system. § are able to recognize taxation problems for commercial activities. § are able to recognize the commercial law provisions of the Swiss Code of Obligations, mainly regarding joint-stock companies and societies with limited liability. § are able to apply basic knowledge of corporate and tax law and resolve specific issues. § are able to analyze tax law issues systematically. § are able to conceptualize tax planning approaches, especially tax-optimized structural designs. § are able to identify taxation problem areas. § are able to evaluate individual tax law regulations in both their legal scope as well as their commercial implications. § are able to apply taxation specialist terminology in spoken and written word. § are able to work on specific learning content autonomously.

Module Content	§ Basic principles of regulations governing legal persons (joint-stock companies and societies with limited liability) § Formation and dissolution of legal persons, responsibilities of the corporate bodies § Legal foundations and working mechanisms of various forms of taxation (basic principles) § Principles of commercial law; focus on the joint-stock company and the company with limited liability § Taxation and other public levies § 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 § Basic design options for optimizing tax § Hidden profit distribution/hidden contributions § Real-estate gains tax § Withholding tax		
Links to other modules	-		
Methods of Instruction	§ Lecture § Interactive Instruction § Case Studies § Exercises § Literature Review § Discussion	Social Settings Used: § Individual Work § Group Work	
Digital Resources	Reader		
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	
Performance Assessment			
End-of-module exam	Form	Length (min.)	Weighting
Written exam	Specified documentation	60	100,00%
Permitted Resources	Approved calculator according to "Guidelines on Supplementary Materials"		
Others	Assessment	Length (min.)	Weighting
-	-	-	-
Classroom Attendance Requirement	none		
Language of Instruction/Examination	German		
Compulsory Reading	§ Mäusli, P. & Oertli, M. (2018). Das schweizerische Steuerrecht: Ein Grundriss mit Beispielen. 9th edition. Cosmos. ISBN N.N. § Gygax, D. & Gerber, T. (2019). Die Steuergesetze des Bundes. 19. Aufl edition. Zürich: Edition. ISBN N.N.		
Recommended Reading	-		
Comments	-		