

Valid for 2023.FS

Module Name: Corporate Tax Law		
Module Code	w.BA.XX.3USteuR-BL.XX	
Module Description	In this module, students learn to distinguish between the various tax categories of forms of entrepreneurial activity and obtain an overview of the main differences and commonalities in their taxation in Switzerland. They analyze connections between taxation consequences and concrete business decision-making issues (e.g., the choice of legal form) and understand the issue of double taxation of corporate income in the case of corporations and their shareholders.	
Program and Specialization	Business Law	
Legal Framework	Academic Regulations BSc dated 29.01.2009, for the degree programs in Business Administration, International Management, Business Information Technology, Business Law, Business Law and Applied Law, first adopted on 12.05.2009	
Module Category	Module Type: Compulsory	Program Phase: Main Study Period
ECTS	3	
Organizational Unit	W Abteilung Business Law	
Module Coordinator	Jens Hanebrink (haje)	
Deputy Module Coordinator	Lothar Matthias Jansen (janl)	
Prerequisite Knowledge	- w.BA.XX.3SteuNP-BL.XX	
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 § Work Methods, Techniques, and Procedures § Information Literacy § Creativity & Innovation Social Competence § Written Communication § Oral Communication Self-Competence § Self-Management & Self-Reflection § Ethical & Social Responsibility § Learning & Change	
Module Learning Objectives	Students... § outline the different types of taxes in the Swiss tax system. § recognize tax problems in entrepreneurial activities. § apply basic tax law knowledge and solve concrete issues. § analyze tax law issues systematically. § design tax planning approaches, in particular structural designs to optimize the tax situation. § identify taxation problems. § evaluate individual tax regulations in terms of both their legal implications and their economic effects. § Use tax terminology in spoken and written form. § Study specific areas of corporate tax law independently.	
Module Content	§ Taxation of the income and wealth of self-employed persons § Taxation of the profits and capital of legal entities § Determining profit for tax purposes (authoritative); depreciation, provisions § Replacement, loss offset § Concealed profit distributions and concealed contributions § Property gains tax § Withholding tax § Stamp duty (issue duty)	
Links to other modules	The content of this module is linked to the following modules: w.BA.XX.2ISPBWLStL.XX w.BA.XX.2PMwst.XX	

	w.BA.XX.2SPG.XX		
	w.BA.XX.3ISteuR-BL.XX		
	w.BA.XX.3SteuNP-BL.XX		
Methods of Instruction	§ Lecture § Interactive Instruction § Application Tasks § Case Studies § Exercises § Problem-Oriented Teaching § Literature Review		Social Settings Used: -
Digital Resources	§ Practice and Application Exercises (with Key) § Case Studies (with Key)		
Type of Instruction	Classroom Instruction	Guided Self-Study	Autonomous Self-Study
Large Class	28 h	20 h	
Small Class	-	-	
Group Instruction	-	-	
Practical Work	-	-	
Seminar	-	-	
Total	28 h	20 h	42 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"	With dictionary	
Others	Assessment	Length (min.)	Weighting
-	-	-	-
Classroom Attendance Requirement	Mandatory Attendance: None		
Language of Instruction/Examination	German		
Compulsory Reading	§ Mäusli-Allenspach, P. & Oertli, M. (2020). Das schweizerische Steuerrecht. 10th edition. Cosmos. ISBN xxx. § Gygax D./Gerber T. (2022) Die Steuergesetze des Bundes - Edition Zürich. Akt. Aufl. Stäfa, Verlag Steuern und Recht		
Recommended Reading	-		
Comments	-		