Zurich University of Applied Sciences
School of Management and Law

Valid from 2024.HS

Module description: Corporate Tax Law

Module Code	w.BA.XX.3USteuRr-BL.XX
ECTS Credits	3
Language of Instruction/Examination	German
Module Description	In this module, students learn to distinguish between the various tax categories that affect entrepreneurial activity and gain 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.
Organizational Unit	IUR Ltg.
Module Coordinator	Jens Hanebrink
Deputy Module Coordinator	Lothar Matthias Jansen
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** First Year-Studies
Prerequisite Knowledge	- w.BA.XX.3SteurNP-BL.XX
Contribution to Program Learning Objectives (by the concerned 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 a tax situation. • identify taxation problems. • evaluate individual tax regulations in terms of both their legal implications and their economic effects. • Use the correct tax terminology in spoken and written form. • Study specific areas of corporate tax law independenty.

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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

This module is linked to the following modules:

- w.BA.XX.2SPG.XX
- w.BA.XX.2ISPBWLStL.XX
- w.BA.XX.2PMwst.XX
- w.BA.XX.3ISteuR-BL.XX
- w.BA.XX.3SteurNP-BL.XX

Digital Learning Resources

- Practice and Application Exercises (with Key)
- Case Studies (with Key)

Methods of Instruction

- Application Tasks
- Problem-Oriented Teaching
- Exercises
- Interactive Instruction
- Lecture
- Case Studies
- Literature Review

Social Settings Used:

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	Spec. calculator acc. to leaflet "Utilities"	With dictionary	

Others	Assessment	Format	Length (min.)	Weighting
-	-	-	-	-

Classroom Attendance Requirement

None

Compulsory Reading

- Gygax D./Gerber T. (2022) Die Steuergesetze des Bundes - Edition Zürich. Akt. Auffl. Stäfa, Verlag Steuern und Recht
- Mäusli-Allenspach, P. & Oertli, M. Das schweizerische Steuerrecht. 11. Aufl edition. Cosmos. ISBN 978-3-85621-260-5.

Recommended Reading

Comments