

Valid for 2024.FS

Module Name: Corporate Tax Law	
Module Code	w.BA.XX.3USteuRr-BL.XX
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.
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
ECTS	3
Organizational Unit	W Institut für Unternehmensrecht
Module Coordinator	Jens Hanebrink (haje)
Deputy Module Coordinator	Lothar Matthias Jansen (janl)
Prerequisite Knowledge	- w.BA.XX.3SteuerNP-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 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 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. Das schweizerische Steuerrecht. 11. Aufl edition. Cosmos. ISBN 978-3-85621-260-5. § Gyax D./Gerber T. (2022) Die Steuergesetze des Bundes - Edition Zürich. Akt. Aufl. Stäfa, Verlag Steuern und Recht			
Recommended Reading	-			
Comments	-			