

Valid from 2024.HS

| Module description: Tax Law | | |
|---|---|------------------------------------|
| Module Code | w.BA.XX.2SteuR-ACA.XX | |
| ECTS Credits | 6 | |
| Language of Instruction/Examination | German | |
| Module Description | Students gain an overview of the Swiss system of taxation law and its legal foundations. They recognize the commercial points of contact and implications of taxation and are able to deduce the basic principles of taxation law. They transfer these 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 interrelationships 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. | |
| Organizational Unit | IUR Ltg. | |
| Module Coordinator | Jens Hanebrink | |
| Deputy Module Coordinator | Lothar Matthias Jansen | |
| Program and Specialization | <ul style="list-style-type: none"> • Business Administration - Specialization in Accounting, Controlling, Auditing | |
| 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 |
| Prerequisite Knowledge | | |
| Contribution to Program Learning Objectives (by the concerned Module) | <ul style="list-style-type: none"> • Professional Competence • Methodological Competence • Social Competence • Self-Competence | |
| Contribution to Program Learning Objectives | <p>Professional Competence</p> <ul style="list-style-type: none"> • 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 <p>Methodological Competence</p> <ul style="list-style-type: none"> • Problem-Solving & Critical Thinking • Scientific Methodology • Work Methods, Techniques, and Procedures • Information Literacy • Creativity & Innovation <p>Social Competence</p> <ul style="list-style-type: none"> • Written Communication • Oral Communication • Teamwork & Conflict Management <p>Self-Competence</p> <ul style="list-style-type: none"> • Self-Management & Self-Reflection • Ethical & Social Responsibility • Learning & Change | |

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| Module Learning Objectives | Students... <ul style="list-style-type: none">• outline the various forms of taxation in the Swiss taxation system.• recognize taxation problems for commercial activities.• apply basic knowledge of tax-law and resolve specific issues.• analyze tax-law issues systematically.• conceptualize tax planning approaches, especially tax-optimized structural designs.• identify taxation problem areas.• apply taxation specialist terminology in spoken and written word.• work on specific learning content autonomously. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------------|--|---|-----------------------|--|-----------------------|-------------------|-----------------------|-------------|------|---|--|-------------|------|------|--|-------------------|---|---|--|----------------|---|---|--|---------|---|---|--|-------|------|------|------|
| Module Content | <ul style="list-style-type: none">• Taxation and other public levies• 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• Value-added tax (VAT)• 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• Hidden profit distribution/hidden contributions• Indirect partial liquidation• Real-estate gains tax• Withholding tax• Stamp duty (emissions levy) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Links to other modules | This module is linked to the following modules: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Digital Learning Resources | <ul style="list-style-type: none">• Practice and Application Exercises (with Key)• Case Studies (with Key) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Methods of Instruction | <ul style="list-style-type: none">• Literature Review• Problem-Oriented Teaching• Case Studies• Lecture• Application Tasks• Interactive Instruction• Exercises• Discussion | Social Settings Used: <ul style="list-style-type: none">• Individual Work | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Type of Instruction | <table><tr><th></th><th>Classroom Instruction</th><th>Guided Self-Study</th><th>Autonomous Self-Study</th></tr><tr><td>Large Class</td><td>28 h</td><td>-</td><td></td></tr><tr><td>Small Class</td><td>28 h</td><td>40 h</td><td></td></tr><tr><td>Group Instruction</td><td>-</td><td>-</td><td></td></tr><tr><td>Practical Work</td><td>-</td><td>-</td><td></td></tr><tr><td>Seminar</td><td>-</td><td>-</td><td></td></tr><tr><td>Total</td><td>56 h</td><td>40 h</td><td>84 h</td></tr></table> | | | | 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 | 84 h |
| | 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 | 84 h | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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|----------------------------------|---|------------|--|-----------------|-----------|
| Performance Assessment | End-of-module exam | | Form | Length (min.) | Weighting |
| | Written exam | | Specified documentation | 90 | 100.00 |
| | Permitted Resources | | Spec. calculator acc. to leaflet "Utilities" | With dictionary | |
| | | | | | |
| | Others | Assessment | Format | Length (min.) | Weighting |
| | - | - | - | - | - |
| Classroom Attendance Requirement | None | | | | |
| Compulsory Reading | <ul style="list-style-type: none">• Mäusli-Allenspach, P. & Oertli, M. (2023). Das schweizerische Steuerrecht. 11. Aufl edition. Cosmos. ISBN 978-3-85621-260-5.• Gygax, D. & Gerber, T. (2024). Die Steuergesetze des Bundes, Edition Zürich. akt edition. ISBN XX. | | | | |
| Recommended Reading | | | | | |
| Comments | | | | | |