

Valid from 2025.FS

Module description: Corporate and Tax Law		
Module Code	w.BA.XX.2UStR.XX	
ECTS Credits	6	
Language of Instruction/Examination	German	
Module Description	<p>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.</p>	
Organizational Unit	Abteilung Business Law	
Module Coordinator	Lothar Matthias Jansen	
Deputy Module Coordinator	Jens Hanebrink	
Program and Specialization	<ul style="list-style-type: none"> <li>Business Administration - Specialization in Banking and Finance</li> </ul>	
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	none	
Contribution to Program Learning Objectives (by the concerned Module)	<ul style="list-style-type: none"> <li>Professional Competence</li> <li>Methodological Competence</li> <li>Social Competence</li> <li>Self-Competence</li> </ul>	
Contribution to Program Learning Objectives	<p><b>Professional Competence</b></p> <ul style="list-style-type: none"> <li>Knowing and Understanding Content of Theoretical and Practical Relevance</li> <li>Apply, Analyze, and Synthesize Content of Theoretical and Practical Relevance</li> <li>Evaluate Content of Theoretical and Practical Relevance</li> </ul> <p><b>Methodological Competence</b></p> <ul style="list-style-type: none"> <li>Problem-Solving &amp; Critical Thinking</li> <li>Scientific Methodology</li> <li>Work Methods, Techniques, and Procedures</li> <li>Information Literacy</li> <li>Creativity &amp; Innovation</li> </ul> <p><b>Social Competence</b></p> <ul style="list-style-type: none"> <li>Written Communication</li> <li>Oral Communication</li> <li>Teamwork &amp; Conflict Management</li> </ul> <p><b>Self-Competence</b></p> <ul style="list-style-type: none"> <li>Self-Management &amp; Self-Reflection</li> <li>Ethical &amp; Social Responsibility</li> <li>Learning &amp; Change</li> </ul>	

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Module Learning Objectives	Students... <ul style="list-style-type: none"><li>• are able to outline the various forms of taxation in the Swiss taxation system.</li><li>• are able to recognize taxation problems for commercial activities.</li><li>• are able to recognize the commercial law provisions of the Swiss Code of Obligations, mainly regarding joint-stock companies and societies with limited liability.</li><li>• are able to apply basic knowledge of corporate and tax law and resolve specific issues.</li><li>• are able to analyze tax law issues systematically.</li><li>• are able to conceptualize tax planning approaches, especially tax-optimized structural designs.</li><li>• are able to identify taxation problem areas.</li><li>• are able to evaluate individual tax law regulations in both their legal scope as well as their commercial implications.</li><li>• are able to apply taxation specialist terminology in spoken and written word.</li><li>• are able to work on specific learning content autonomously.</li></ul>																															
Module Content	<ul style="list-style-type: none"><li>• Basic principles of regulations governing legal persons (joint-stock companies and societies with limited liability)</li><li>• Formation and dissolution of legal persons, responsibilities of the corporate bodies</li><li>• Legal foundations and working mechanisms of various forms of taxation (basic principles)</li><li>• Principles of commercial law; focus on the joint-stock company and the company with limited liability</li><li>• Taxation and other public levies</li><li>• Income tax and property tax for the self-employed</li><li>• Profit and capital tax for legal entities</li><li>• Determination of taxable income (authoritative principle); depreciation, accruals, procuring replacement, loss account</li><li>• Basic design options for optimizing tax</li><li>• Hidden profit distribution/hidden contributions</li><li>• Real-estate gains tax</li><li>• Withholding tax</li></ul>																															
Links to other modules	This module is linked to the following modules:																															
Digital Learning Resources	<ul style="list-style-type: none"><li>• Practice and Application Exercises (with Key)</li><li>• Case Studies (with Key)</li></ul>																															
Methods of Instruction	<ul style="list-style-type: none"><li>• Lecture</li><li>• Literature Review</li><li>• Interactive Instruction</li><li>• Case Studies</li><li>• Exercises</li><li>• Discussion</li></ul>		Social Settings Used: <ul style="list-style-type: none"><li>• Group Work</li><li>• Individual Work</li></ul>																													
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
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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  none				
Compulsory Reading	<ul style="list-style-type: none"> <li>Gygax, D. &amp; Gerber, T. (2024). Die Steuergesetze des Bundes. Aktuelle Auflage edition. Zürich: Edition. ISBN N.N.</li> <li>Mäusli, P. &amp; Oertli, M. (2023). Das schweizerische Steuerrecht: Ein Grundriss mit Beispielen. 11th edition. Cosmos. ISBN 978-3-85621-260-5.</li> </ul>				
Recommended Reading					
Comments					