

Module description: Corporate Tax		
Module Code	w.BA.XX.3CT-FM.XX	
ECTS Credits	6	
Language of Instruction/Examination	German	
Module Description	Students are given an overview of the Swiss tax law system and its legal basis. The focus is on corporate tax law. The direct and indirect taxes relevant to entrepreneurial activity are discussed. Students distinguish between the various tax categories of forms of entrepreneurial activity and gain an overview of the main differences/similarities in their taxation. They analyze the relationships between the consequences of taxation and specific business problems (e.g., choice of legal form) and recognize the problem of the double taxation of corporate income for corporations and their shareholders. Students will be able to carry out simple tax calculations - also using digital tools (e.g., tax calculators from the cantonal tax authorities) - in practical cases.	
Organizational Unit	Institut für Unternehmensrecht	
Module Coordinator	Jens Hanebrink	
Deputy Module Coordinator	Lothar Matthias Jansen	
Program and Specialization	<ul style="list-style-type: none"> Business Administration - Specialization in Financial Management 	
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 Intercultural Insight & Ability to Change Perspective <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 different types of tax in the Swiss tax system.• recognize tax problems in entrepreneurial activities.• apply their knowledge of tax law by making specific business decisions, taking into account the tax consequences (choice of legal form, choice of location, dividend distribution or remuneration of managing directors, group financing, etc.).• use specialist tax terminology in written and spoken form.• design tax planning approaches, in particular tax-optimizing structural arrangements.																																							
Module Content	<ul style="list-style-type: none">• Brief overview: Corporate taxes in Switzerland• Formation, choice of legal form, choice of location. Taxation features• Determination of taxable profit I (partnerships)• Determination of taxable profit II (corporations)• Corporate finance and taxation• Termination of business activities and taxation• Real estate transactions and taxation• VAT within the company• International activities of companies and taxation• Taxes in financial reporting• Processing the GEBERIT case study																																							
Links to other modules	This module is linked to the following modules: <ul style="list-style-type: none">• w.BA.XX.2FinAcc.XX• w.BA.XX.3FMP-FM.XX																																							
Digital Learning Resources	<ul style="list-style-type: none">• Teaching Videos• Practice and Application Exercises (with Key)• Case Studies (with Key)• Multiple Choice Tests																																							
Methods of Instruction	<ul style="list-style-type: none">• Lecture• Literature Review• Application Tasks• Interactive Instruction• Case Studies• Problem-Oriented Teaching• Exercises			Social Settings Used: <ul style="list-style-type: none">• Group Work• Individual Work																																				
Type of Instruction	<table><tr><th></th><th>Classroom Instruction</th><th>Guided Self-Study</th><th colspan="2">Autonomous Self-Study</th></tr><tr><td>Large Class</td><td>28 h</td><td>-</td><td colspan="2"></td></tr><tr><td>Small Class</td><td>28 h</td><td>40 h</td><td colspan="2"></td></tr><tr><td>Group Instruction</td><td>-</td><td>-</td><td colspan="2"></td></tr><tr><td>Practical Work</td><td>-</td><td>-</td><td colspan="2"></td></tr><tr><td>Seminar</td><td>-</td><td>-</td><td colspan="2"></td></tr><tr><td>Total</td><td>56 h</td><td>40 h</td><td colspan="2">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	<table><tr><th>End-of-module exam</th><th>Form</th><th>Length (min.)</th><th colspan="2">Weighting</th></tr><tr><td>Written exam</td><td>Specified documentation</td><td>90</td><td colspan="2">100.00</td></tr><tr><td>Permitted Resources</td><td>Spec. calculator acc. to leaflet "Utilities"</td><td colspan="3">With dictionary</td></tr></table> <table><tr><th>Others</th><th>Assessment</th><th>Format</th><th>Length (min.)</th><th>Weighting</th></tr><tr><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td></tr></table>					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	-	-	-	-	-										
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Classroom Attendance Requirement	None
Compulsory Reading	<ul style="list-style-type: none">• Gygax, D. & Gerber, T. Die Steuergesetze des Bundes, Edition Zürich. akt Auflage. ISBN XX.
Recommended Reading	<ul style="list-style-type: none">• Mäusli-Allenspach, P. & Oertli, M.. Das schweizerische Steuerrecht, akt. Auflage. ISBN XX
Comments	