

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	Institut für Unternehmensrecht	
Module Coordinator	Lothar Matthias Jansen	
Deputy Module Coordinator	Matthias Gartenmann	
Program and Specialization	<ul style="list-style-type: none"> • 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.3SteuNP-BL.XX	
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 • Work Methods, Techniques, and Procedures • Information Literacy • Creativity & Innovation <p>Social Competence</p> <ul style="list-style-type: none"> • Written Communication • Oral Communication <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 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	<ul style="list-style-type: none">• 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: <ul style="list-style-type: none">• w.BA.XX.2SPG.XX• w.BA.XX.2ISPBWLStL.XX• w.BA.XX.2PMwst.XX• w.BA.XX.3ISteuR-BL.XX• w.BA.XX.3SteuNP-BL.XX																														
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">• Case Studies• Interactive Instruction• Application Tasks• Literature Review• Lecture• Problem-Oriented Teaching• Exercises	Social Settings Used:																													
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>20 h</td><td></td></tr><tr><td>Small Class</td><td>-</td><td>-</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>28 h</td><td>20 h</td><td>42 h</td></tr></table>				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
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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.)
	-		-	-	-
Classroom Attendance Requirement	None				
Compulsory Reading	<ul style="list-style-type: none"> Gygax D./Gerber T. (2026) Die Steuergesetze des Bundes - Edition Zürich. Akt. Aufl. Stäfa, Verlag Steuern und Recht Oertli, M. & Mäusli-Allenspach, P. & Benz, R. Das schweizerische Steuerrecht. 11. Aufl. Edition. Cosmos. ISBN 978-3-85621-260-5. 				
Recommended Reading					
Comments					