h e g
Haute école de gestion
Genève

**Hes·so**
Haute Ecole Spécialisée
de Suisse occidentale
Fachhochschule Westschweiz
University of Applied Sciences and Arts
Western Switzerland

# Module description

**Field of study:** *Business, Management and Services*
**Degree course:** *Bachelor of Science HES-SO in International Business Management*

| 1. Title of module | Law II | 2025-26 |
|---|---|---|

**Code:**
3062

**Type of course:**
☒ Bachelor's ☐ Master's ☐ MAS ☐ DAS ☐ CAS ☐ Other: …

**Level:**
☐ Basic module
☐ Further studies module
☒ Advanced module
☐ Specialised module
☐ Other: …

**Characteristic:**
☒ Module where failure may lead to final
dismissal from the degree course in accordance with Art.25 of the
Framework directives on the Bachelor and Master degrees at the
HES-SO

**Type:**
☒ Main module
☐ Module linked to main module
☐ Optional or subsidiary module
☐ Other: …

**Time schedule:**
☒ Module over 1 semester
☐ Module over 2 semesters
☒ Spring semester
☐ Autumn semester
☐ Other: …

## 2. Organisation

**ECTS credits** *4*

**Language:**
☐ French
☐ German
☐ Other: ...

☐ Italian
☒ English

## 3. Prerequisite
☐ To have validated the module
☐ To have followed the module
☐ No prerequisite
☒ Other: to have validated the first-year assessment

## 4. Skills to be gained / general learning objectives

**Objectives of the unit: International and European Trade Law**

The overarching objective of the Unit is for the Student to master the core elements of International trade law which regulate global trade, as well as EU trade policies and law, which govern EU internal and external trade, as well as the bilateral Switzerland-EU agreements.

Specifically, the students will be, at the end of the Semester, capable of;

- Presenting the key regulations which govern international trade (incl. WTO, FTAs).
- Presenting the specific policies and regulations which impact on the EU single market, as well as on external trade with third parties.
- Identifying major international trade related regulatory issues linked to international business development.

**Objectives of the Unit: Fiscal law**

The overarching objective of the Unit is to master the various aspects of taxation of corporations in Switzerland and internationally i.e. income and capital tax, VAT, withholding tax, international tax treaties.

Specifically, the students will be, at the end of the Semester, capable of;

- Presenting an overview of the Swiss and international tax system applicable to corporations;
- Establishing supporting tax report for management decision including estimation of tax burden, identifying some tax risks exposures and be familiar with main Swiss and international tax forms.

## 5.    Teaching and content

**Course: International and European trade law**

Introduction to International Trade Law
Introduction to the World Trade Organization (WTO)
The role of Free-trade agreements (FTAs) and Regional Integration
The functioning of the EU single market, including selected specific rules (e.g. competition)
Switzerland-EU bilateral agreements

**Course: Fiscal Law**

Introduction to fiscal law
Capital tax
VAT
Corporate Income Tax
Withholding Tax
Double Tax Treaties and International tax transparency

## 6.    Assessment and validation methods

Each course syllabus available on the moodle plateform Cyberlearn describes the assessment and validation methods.

## 7.    Reassessment requirements

☒ Reassessment possible
☐ No reassessment
☐ Other (please specify): …

## 7a    Reassessment requirements (if module is repeated)

☐ Reassessment possible
☒ No reassessment
☐ Other (please specify): …

*other reassessment modalities*
Reassessment if the module grade is between 3.5 (included) and 3.9 (included).
After reassessment, the maximum grade is 4.0