

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	2024-25
Code: 3062	Type of course: <input checked="" type="checkbox"/> Bachelor's <input type="checkbox"/> Master's <input type="checkbox"/> MAS <input type="checkbox"/> DAS <input type="checkbox"/> CAS <input type="checkbox"/> Other: ...	
Level: <input type="checkbox"/> Basic module <input type="checkbox"/> Further studies module <input checked="" type="checkbox"/> Advanced module <input type="checkbox"/> Specialised module <input type="checkbox"/> Other: ...	Characteristic: <input checked="" type="checkbox"/> 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: <input checked="" type="checkbox"/> Main module <input type="checkbox"/> Module linked to main module <input type="checkbox"/> Optional or subsidiary module <input type="checkbox"/> Other: ...	Time schedule: <input checked="" type="checkbox"/> Module over 1 semester <input type="checkbox"/> Module over 2 semesters <input checked="" type="checkbox"/> Spring semester <input type="checkbox"/> Autumn semester <input type="checkbox"/> Other: ...	

2. Organisation

ECTS credits 4

Language:

<input type="checkbox"/> French	<input type="checkbox"/> Italian
<input type="checkbox"/> German	<input checked="" type="checkbox"/> English
<input type="checkbox"/> Other: ...	

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 platform 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