

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	2018-19
Code: 3062	Type of course: (Compulsory – 1 possible response) <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: (Optional – 1 possible response) <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: (Optional – 1 possible response) <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: (Optional – 1 possible response) <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: (Optional – multiple responses possible) <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:
(Compulsory – multiple responses possible)

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

3. Prerequisite

(Compulsory – 1 possible response)

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

(Compulsory – write in as required)

- A written exam in week 16/32 of the semester
- Fiscal law: a written exam for 70/100 and a dissertation for 30/100 of the Fiscal law quote

7. Reassessment requirements

(Compulsory – multiple responses possible)

- Reassessment possible
 No reassessment
 Other (please specify): ...

7a Reassessment requirements (if module is repeated)

(Compulsory – multiple responses possible)

- 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

8. Remarks

(Optional – write in as required)

9. Bibliography

(Optional – write in as required)

10. Teaching staff

(Optional – write in as required)

Laurent Matile / Sylvain Godinet

Name of the person responsible for the module:
Laurent Matile

Module description validated on
(Compulsory)

Module description validated by
(Compulsory)