

Module description

Field of study: Business, Management and Services

Degree course: BSc HES-SO in International Business Management

Major: N/A

Subject to the *Règlement sur la formation de base (Bachelor et Master) à la HES-SO* (R-FB hereafter) and *Regulations for the degree programme Bachelor of Science HES-SO in International Business Management* (R-IBM hereafter; collectively *program regulations* hereafter); and *Règlement d'études des filières Bachelor de la HEG* (RE-HEG hereafter).

1. Title of module	Law II	2026-2027
Code: 3062	Revision date / Effective date: 2026-06-30 / 2026-09-14	
Equivalent to:	ECTS Credits: 4 Credits	
Level:	Type of course:	
☐ Basic module	☒ Bachelor's ☐ Master's ☐ MAS ☐ DAS ☐ CAS ☐ Other: ...	
☐ Further studies module		
☒ Advanced module	Characteristic:	
☐ Specialised module	☒ Compulsory module	
☐ Other: ...		
Type:	Time schedule:	
☒ Main module	☒ Module over 1 semester	
☐ Module linked to main module	☐ Module over 2 semesters	
☐ Optional or subsidiary module	☒ Spring semester	
☐ Other: ...	☐ Autumn semester	
	☐ Other: ...	

2. Organisation

Primary teaching language:

- | | |
|---|-------------------------------------|
| ☒ English | ☐ French |
| ☐ German | ☐ Italian |
| ☐ Spanish | ☐ Other: ... |

Module composition

Module composed of the course units: 30621-International and European Trade Laws; 30622-Fiscal Law

Attendance:

Attendance is mandatory for all classes and other activities specified in the module description or syllabus, per art. 24 of the *RE-HEG* and unjustified absence may entail penalties. Where unjustified absence carries penalties, attendance is regularly monitored via written or digital signature, and any penalties are applied in accordance with institutional regulations.

Penalties for absences:

- ☐ Attendance at all scheduled teaching activities is mandatory and constitutes a condition for validation of the module. Students whose attendance falls below 80% of these activities are not eligible to be registered for the final examination which entails failure of the module.
- ☐ Attendance at all scheduled teaching activities is mandatory. Each unjustified absence results in a grade penalty of 0.5/6 applied to the final module grade.
- ☐ Each unjustified absence at scheduled course activities identified as mandatory or compulsory in the module description or syllabus entails a grade penalty of 0.5/6 applied to the final module grade...
- ☐ Absence from activities identified as mandatory or compulsory in the module description or syllabus results in the student not being entitled to receive a grade for any associated assessment.

- ☒ Attendance at all scheduled teaching activities contributes directly to the achievement of learning outcomes. Absences are not directly penalised. Attendance may nevertheless be monitored for pedagogical purposes.
- ☒ Additional details: (optional)

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

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.

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 unit – 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 unit – 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

The module is calculated as follows:

☒ Further details regarding assessment and validation methods are specified in the module or course unit syllabus available on the Cyberlearn Moodle page of the module or course unit.

7. Remediation and repetition

Module repetition and remediation are governed by the *program regulations* as well as the *RE-HEG*.

Remediation

Module eligible for remediation if the overall module grade is between 3.5 and 3.9, in accordance with Art. 29 R-FB. In case of remediation, grades for continuous assessments or bonus grades are not carried over.

☐ Module composed of multiple course units evaluated individually: remediation applies exclusively to those course units for which the grade obtained is below 4.0. Remediation takes the form of an additional assessment for each course unit concerned, covering the learning objectives of that course unit, as determined by the relevant course-unit coordinator.

☒ Module consisting of a single course unit, or of two integrated course units evaluated jointly at module level: remediation takes the form of one additional assessment covering the learning objectives of the module as a whole.

Repetition

In the event of module repetition, students are required to complete the module in accordance with the following provisions: for modules comprising more than two course units, only those course units for which a grade below 5.0 was obtained must be repeated; for modules comprising one or two course units, students repeating the module must repeat all course units in their entirety, irrespective of the grades previously obtained. Grades or assessment results obtained during a previous attempt are otherwise not carried over.

☒ In case of accelerated repetition per Art 7 of the R-IBM, grades for continuous assessments are carried over.

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8. Remarks

Further details regarding points 5, 6, 7, 9 & 10 may be specified in a module or course unit syllabus available on the Cyberlearn Moodle page of the module or course unit.

The institution reserves the right to modify the content and organization of the module.

9. Bibliography**10. Faculty**

Filename: 3062_ModuleDescr_Law-II_26-27_V2.docx

Faculty responsible for the module:

Laurent Matile

Module description validated on

2026-06-30

Module description validated by

Astrid Dauverné