

Valid from 2025.FS

Module description: Corporate Law		
Module Code	w.BA.XX.3UR-FLEX.XX	
ECTS Credits	6	
Language of Instruction/Examination	German	
Module Description	<p>Students acquire an overview of the system of Swiss corporate, labor, tax, and social security law and its legal basis. Knowledge is imparted on the basis of the life cycle of a company, i.e., from the foundation, choice of legal form, and location through the organization of the ongoing management to the liquidation or sale of the company. Students learn about the broader connections between different areas of law (e.g., tax and social security law). Students analyze the connections between corporate and tax law consequences and specific business management decision-making problems (e.g., choice of legal form). Students can carry out simple tax calculations - also with the use of digital tools (e.g., tax calculators of the cantonal tax administrations) - in practical cases.</p>	
Organizational Unit	IUR Ltg.	
Module Coordinator	Lothar Matthias Jansen	
Deputy Module Coordinator	Jens Hanebrink	
Program and Specialization	<ul style="list-style-type: none"> • Business Administration - Specialization in General Management (Flex) 	
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 Main Study Period
Prerequisite Knowledge	Business Law module	
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 • Scientific Methodology • Work Methods, Techniques, and Procedures • Information Literacy • Creativity & Innovation <p>Social Competence</p> <ul style="list-style-type: none"> • Written Communication • Oral Communication • Teamwork & Conflict Management • Intercultural Insight & Ability to Change Perspective <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	<p>Students...</p> <ul style="list-style-type: none"> • explain the key terminology and the most important recent revisions of Swiss company law. • subdivide companies – in particular corporations and commercial partnerships – into their types and distinguish them from one another. • explain the formation and dissolution of companies, as well as the significance of an entry in the commercial register. • choose the appropriate legal form based on specific practical requirements and are familiar with the possibilities for deviation within the company by means of articles of association or statutes. • know the rights and duties of members and the requirements for changing membership. • define the functions and the mandatory tasks of the organs of a company. • sketch out the course of the decision-making process and calculate the quorum requirements. • know the measures to maintain a company's assets and liabilities and the importance of the share capital or nominal capital in the case of AG and GmbH with regard to capital loss, over-indebtedness, and their consequences. • explain the reasons for and the effect of dissolution and distinguish this from the liquidation of a company. • know the basics of the tax law framework for companies. • identify special tax law aspects of a company's activities. • know the basic principles of the social security framework for companies. 	
Module Content	<ul style="list-style-type: none"> • Introduction to Company Law: (1) basic concepts and systems (companies as legal entities, natural and legal entities, differences, liability); (2) company forms (numerus clausus, classification of companies, choice of legal form, (3) publicity and founding procedures (significance of the commercial register), (4) internal organization (articles of association and by-laws). • Special Aspects of Company Law: (1) partnerships (simple company, collective limited partnership, silent partnership, differentiation from a partial loan): concept, meaning, foundation, internal and external relations, change of company, termination; (2) corporations (AG, GmbH): concept, formation, by-laws, the meaning of a register entry, equity capital, legal position and change of shareholders, membership rights and obligations, corporate bodies, dissolution, (3) comparison of corporations, (4) information on cooperatives and associations. • Introduction to Tax Law: (1) basic terms and system, (2) choice of legal form and taxation effects, (3) tax aspects of company formation, financing, sale, liquidation. • Introduction to Social Security Law: (1) basic concepts and system, (2) calculation of social security contributions (1st and 2nd pillar), (3) differences between tax and social security law. 	
Links to other modules	This module is linked to the following modules:	
Digital Learning Resources	<ul style="list-style-type: none"> • Teaching Videos • Practice and Application Exercises (with Key) • Case Studies (with Key) • Multiple Choice Tests 	
Methods of Instruction	<ul style="list-style-type: none"> • Literature Review • Application Tasks • Lecture • Problem-Oriented Teaching • Exercises • Interactive Instruction • Case Studies 	<p>Social Settings Used:</p> <ul style="list-style-type: none"> • Group Work • Individual Work

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Type of Instruction		Classroom Instruction	Guided Self-Study	Autonomous Self-Study	
	Large Class	24 h	72 h		
	Small Class	-	-		
	Group Instruction	-	-		
	Practical Work	-	-		
	Seminar	-	-		
	Total	24 h	72 h	84 h	
Performance Assessment	End-of-module exam		Form	Length (min.)	Weighting
	Written exam		Specified documentation	90	100.00
	Permitted Resources		Spec. calculator acc. to leaflet "Utilities"	With dictionary	
	Others	Assessment	Format	Length (min.)	Weighting
	-	-	-	-	-
Classroom Attendance Requirement	None				
Compulsory Reading					
Recommended Reading	• Will be announced in the semester program if necessary				
Comments					