



Valid for 2024.FS

| Module Name: Corporate Law                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                     |  |  |  |  |  |
|-------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--|--|--|--|--|
| Module Code                                                       | w.BA.XX.3UR-FLEX.XX                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                     |  |  |  |  |  |
| Module Description                                                | Students will discuss the tasks and problems of private autonomous organizations in their role as corporate bodies based on current Swiss commercial, debt collection, bankruptcy law, and tax law.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                     |  |  |  |  |  |
| Program and Specialization                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                     |  |  |  |  |  |
| Legal Framework                                                   | Business Administration - Specialization in General Management (Flex)Academic Regulations BSc dated 29.01.2009, for the degree programs in BusinessAdministration, International Management, Business Information Technology, BusinessLaw, Business Law and Applied Law, first adopted on 12.05.2009                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                     |  |  |  |  |  |
| Module Category                                                   | Module Type:<br>Compulsory                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Program Phase:<br>Main Study Period |  |  |  |  |  |
| ECTS                                                              | 6                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                     |  |  |  |  |  |
| Organizational Unit                                               | W Institut für Unternehmensrecht                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                     |  |  |  |  |  |
| Module Coordinator                                                | Lothar Matthias Jansen (janl)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                     |  |  |  |  |  |
| Deputy Module Coordinator                                         | Jens Hanebrink (haje)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                     |  |  |  |  |  |
| Prerequisite Knowledge                                            | Module on Business Law                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                     |  |  |  |  |  |
| Contribution to Program<br>Learning Goals (Affected by<br>Module) | <ul> <li>§ Professional Competence</li> <li>§ Methodological Competence</li> <li>§ Social Competence</li> <li>§ Self-Competence</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                     |  |  |  |  |  |
| Contribution to Program                                           | Professional Competence                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                     |  |  |  |  |  |
| Learning Objectives                                               | <ul> <li>Knowing and Understanding Content of Theoretical and Practical Relevance</li> <li>Apply, Analyze, and Synthesize Content of Theoretical and Practical Relevance</li> <li>Evaluate Content of Theoretical and Practical Relevance</li> <li>Methodological Competence</li> <li>Problem-Solving &amp; Critical Thinking</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                     |  |  |  |  |  |
|                                                                   | <ul> <li>Scientific Methodology</li> <li>Work Methods, Techniques, and Procedures</li> <li>Information Literacy</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                     |  |  |  |  |  |
|                                                                   | <ul> <li>§ Creativity &amp; Innovation</li> <li>Social Competence</li> <li>§ Written Communication</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                     |  |  |  |  |  |
|                                                                   | S Oral Communication     S Teamwork & Conflict Management                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                     |  |  |  |  |  |
|                                                                   | Intercultural Insight & Ability to Change Perspective<br>Self-Competence                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                     |  |  |  |  |  |
|                                                                   | <ul> <li>§ Self-Management &amp; Self-Reflection</li> <li>§ Ethical &amp; Social Responsibility</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                     |  |  |  |  |  |
|                                                                   | S Learning & Change     Students                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                     |  |  |  |  |  |
| Module Learning Objectives                                        | <ul> <li>§ explain the key terminology and the most important recent revisions of Swiss company law.</li> <li>§ distinguish various types and forms of companies and differentiate between them.</li> <li>§ explain how companies are founded and dissolved and the importance of commercial register entries.</li> <li>§ choose the appropriate legal form according to specific practical requirements and know how a company can deviate from it by means of their articles of associations or by-laws.</li> <li>§ understand the rights and obligations of members and the prerequisites for membership change.</li> <li>§ distinguish the function and mandatory responsibilities of a company's organs.</li> <li>§ outline the steps in a decision-making procedure and calculate the quorum requirements.</li> </ul> |                                     |  |  |  |  |  |
|                                                                   | <ul> <li>know the measures to maintain the asset and liability base of a company and the importance of the share capital (for the legal forms AG and GmbH) with regard to capital loss and overindebtedness and their consequences.</li> <li>explain the reasons for and the effect of dissolution and distinguish these from the liquidation of a company.</li> <li>discuss the terminology, the authorities, the parties, and the legal remedies, including the process of debt collection proceedings (according to the Swiss Debt Enforcement Bankruptcy Act).</li> <li>distinguish between different kinds of debt collection and outline an attachment</li> </ul>                                                                                                                                                     |                                     |  |  |  |  |  |
|                                                                   | procedure.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                     |  |  |  |  |  |

|                                                            | <ul> <li>§ define the capability gap of a debtor and calculate their minimum subsistence level when seizing their income, using the circular issued by the Higher Court of the Canton of Zurich.</li> <li>§ create a collocation plan and calculate the bankruptcy dividends.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                  |                   |                       |  |
|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|-------------------|-----------------------|--|
|                                                            | § explain the function and effects of a loss certificate for a debtor and a creditor.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                  |                   |                       |  |
|                                                            | § know the basic principles of liquidation and rescission proceed                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                  |                   |                       |  |
|                                                            | security (arrest).<br>solve legal problems using the established methodology (subsumption) and analyze                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                  |                   |                       |  |
|                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | s Federal Supreme Court decisions.               |                   |                       |  |
|                                                            | <ul> <li>conduct legal research in libraries and online databases.</li> <li>cite the appropriate literature in accordance with legal methodology.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                  |                   |                       |  |
|                                                            | <ul> <li>s cite the appropriate literature in accordance with legal methodology.</li> <li>s know the basic features of the tax law framework for companies.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                  |                   |                       |  |
|                                                            | <ul> <li>§ identify specific tax aspects of corporate activity.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                  |                   |                       |  |
| Module Content                                             | <ul> <li>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).</li> <li>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</li> <li>Debt collection law; (1) basic concepts (subject matter, jurisdiction, legal complaint, deadlines, protection-from-collection period, register, introductory proceedings, (2) judicial intervention or repeal of the process, reclamation suit, competence areas of debtor, calculating the subsistence minimum of natural persons when attaching earnings, significance of a certificate of loss, (3) overview of liquidation, collocation of creditors and dividend, arrest and action for rescission.</li> <li>Exercises: Students solve case studies, analyze federal court decisions, and draw conclusions about similar facts in practice.</li> <li>Introduction to Swiss tax law: (1) basic concepts and system, (2) choice of legal form</li> </ul> |                                                  |                   |                       |  |
| and taxation effects, (3) tax aspects of company formation |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                  |                   |                       |  |
|                                                            | liquidation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                  |                   |                       |  |
| Links to other modules                                     | The content of this module is linked to the following module:<br>w.BA.XX.3WR-FLEX.XX                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                  |                   |                       |  |
| Methods of Instruction                                     | <ul> <li>Lecture</li> <li>Interactive Instruction</li> <li>Application Tasks</li> <li>Case Studies</li> <li>Exercises</li> <li>Problem-Oriented Tea</li> <li>Literature Review</li> <li>Analysis of Swiss Fed<br/>decisions</li> <li>Case compendiums w<br/>keys</li> <li>Research in legal data<br/>Legalis) and libraries</li> <li>Instructions on citation</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | eral Court<br>ith tasks and<br>ıbases (Swisslex, | Social Setti<br>- | ngs Used:             |  |
| Digital Resources                                          | § Reader                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                  | •                 |                       |  |
|                                                            | <ul> <li>Teaching Videos</li> <li>Teaching Materials</li> <li>Practice and Application Exercises (with Key)</li> <li>Case Studies (with Key)</li> <li>Multiple Choice Tests</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                  |                   |                       |  |
| Type of Instruction                                        | Classroom Instruction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Guided Self-Stu                                  | dy                | Autonomous Self-Study |  |
| Large Class                                                | 24 h                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                  | 10 h              | <b>_</b>              |  |
| Small Class                                                | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                  | -                 |                       |  |
| Group Instruction                                          | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                  | 60 h              |                       |  |
| Practical Work                                             | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                  | -                 |                       |  |
| Seminar                                                    | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                  | -                 |                       |  |
| Total                                                      | 24 h                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                  | 70 h              | 86 h                  |  |

| Performance Assessment                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                     |                 |           |  |  |  |
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| End-of-module exam                     | Form                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                     | Length (min.)   | Weighting |  |  |  |
| Written exam                           | Specified documentation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                     | 90              | 100,00 %  |  |  |  |
| Permitted                              | Approved calculator according to                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                     | With dictionary |           |  |  |  |
| Resources                              | "Guidelines on Supple                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ementary Materials" |                 |           |  |  |  |
|                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 1                   |                 |           |  |  |  |
| Others                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Assessment          | Length (min.)   | Weighting |  |  |  |
| -                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | -                   | -               | -         |  |  |  |
| Classroom Attendance<br>Requirement    | Mandatory Attendance: None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                     |                 |           |  |  |  |
| Language of<br>Instruction/Examination | German                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                     |                 |           |  |  |  |
| Compulsory Reading                     | <ul> <li>Kähr, M. (2020). Repetitorium Gesellschaftsrecht. 4th edition. Zürich: Schulthess.<br/>ISBN 978-3-280-07444-2.</li> <li>Spühler K./Dolge A (2020). Schuldbetreibungs- und Konkursrecht I. 8th edition.<br/>Zürich: Schulthess. ISBN 978-3-7255-8089-7.</li> <li>Müller, Roger, Zitier-Guide, 4th edition. Zurich 2016.</li> <li>Schneiter, E. (2022). ZGB/OR kaufmännische Ausgabe. 19th edition. Zürich: Ex<br/>Libris. ISBN 978-3-280-07188-5.</li> <li>Mäusli-Allenspach, P. &amp; Oertli, M. Das schweizerische Steuerrecht. 11. Aufl edition.<br/>Muri: Cosmos. ISBN 978-3-85621-260-5.</li> <li>Gygax, D. &amp; Gerber, T. (2024). Die Steuergesetze des Bundes. Edition Zürich. 24th<br/>edition. Winterthur: Steuern und Recht. ISBN xx.</li> </ul> |                     |                 |           |  |  |  |
| Recommended Reading                    | <ul> <li>Druey, N., Druey Just, E. &amp; Glanzmann, L. (2021). Gesellschafts- und Handelsrecht.<br/>12., vollständig überarbeitete Auflage. Zürich: Schulthess. ISBN 978-3-7255-8009-5.</li> <li>Von der Crone, H. (2021). Aktienrecht auf der Grundlage des revidierten Aktienrechts<br/>vom 19. Juni 2020. 2nd edition. Zürich: Schulthess. ISBN 978-3-7272-0778-5.</li> <li>Tanner, B. (2019). Leading Cases zum Schweizerischen Gesellschaftsrecht. Bern:<br/>Stämpfli. ISBN 978-3-7272-8845-6.</li> <li>Forstmoser, P. &amp; Küchler, M. (2021). Schweizer Aktienrecht 2020. Zürich:<br/>Schulthess. ISBN 978-3-7272-8635-3.</li> </ul>                                                                                                                         |                     |                 |           |  |  |  |
| Comments                               | Please use the latest editions of all statutes.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                     |                 |           |  |  |  |