

## B.VII.12

Case studies – applying your skills to find solutions

### PLC, LLC, Ltd – The legal status of businesses

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Jedes Unternehmen, ob McDonald's, H&M oder der VW-Konzern, verfügt über eine Rechtsform. Welche Rechtsformen gibt es? Wie unterscheiden sie sich? Und welche Rechtsform ist für welche Unternehmung geeignet? Diese und weitere Fragen analysieren die Schülerinnen und Schüler in dieser Unterrichtseinheit anhand eines Videos sowie Texten und Fallbeispielen. Werden Sie mit Ihrer Klasse zum fiktiven Unternehmer und treffen Sie Entscheidungen zu zentralen Fragen der Unternehmensgründung. Analysieren Sie Unternehmen und recherchieren Sie wichtige Aspekte bei der Gründung eines Unternehmens und der Wahl der Rechtsform mit ihren Vor- und Nachteilen.

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#### KOMPETENZPROFIL

<b>Niveau:</b>	A2/B1
<b>Dauer:</b>	5 Unterrichtsstunden
<b>Kompetenzen:</b>	Hör-/Sehverstehen, Textverstehen, Präsentieren
<b>Thematische Bereiche:</b>	Die Rechtsformen von Personen- und Kapitalgesellschaften in englischer Sprache erschließen
<b>Medien:</b>	Filmausschnitt, Bilder, Texte
<b>Zusatzmaterialien:</b>	Glossar mit Fachbegriffen (wird selbst erstellt/fortgeführt)

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## Auf einen Blick

### 1. Stunde

**Thema:** McDonald's – a global business

**M 1** **Viewing: The history of McDonald's** / Hör- und Sehverstehen anhand einer Videosequenz zur Unternehmensgeschichte von McDonald's

**M 2** **Understanding: Business words** / Wortschatzsicherung zur Videosequenz

**M 3** **Types of businesses – my word list** / Erstellen einer Wortschatzliste mit den neuen Worten inklusive Beispielsatz bzw. Definition

**Benötigt:**

- Internetzugang
- PC und Beamer oder Whiteboard zum Abspielen des Videos

### 2. Stunde

**Thema:** Founding a business – the basics

**M 4** **Where it all begins – founding a business** / Beantworten allgemeiner Fragen zu Unternehmen und Unternehmensgründung (Think-Pair-Share)

**M 5** **The BIG companies** / Entwickeln eines Placemats zu einem regionalen, deutschen oder internationalen Unternehmen in Kleingruppen (inkl. Recherche auf der Unternehmenswebseite)

**M 6** **Creating a company profile** / basierend auf dem ausgesuchten Unternehmen und dem Vorwissen der Lernenden wird mithilfe der Unternehmensseiten das Unternehmensprofil ausgefüllt (auch am PC möglich)

**Benötigt:**

- M 3: Word list (Weiterführung: Begriffe Unternehmensgründung)
- M 6 im DIN-A3-Format
- ggf. Internetzugang (M 6)

### 3. Stunde

**Thema:** Different types of businesses – joint-stock companies

**M 7** **Going big – joint-stock companies** / fragegeleitete Erarbeitung der Kapitalgesellschaften AG und GmbH bzw. ihrer ungefähren Entsprechungen in den USA und Großbritannien anhand von Fotos und der Informationstexte (M 8)

**M 8** **Information on joint-stock companies** / kurze Informationstexte zu den Formen der Kapitalgesellschaften für die Beantwortung der Leitfragen (M 7) und Weiterarbeit am Unternehmensprofil (M 6)

**Benötigt:**

- M 3: Word list (Weiterführung: Begriffe zu Kapitalgesellschaften)
- PC und Beamer oder Whiteboard
- ggf. Internet (PCs, Tablets)

#### 4. Stunde

**Thema:** Different types of businesses – partnership and sole trader

- M 9** **Working alone or with a partner – partnership and sole proprietorship** / fragegeleitete Erarbeitung zur Einzelunternehmung und zu Personengesellschaften (KG und OHG bzw. ihrer englischsprachigen Entsprechungen)
- M 10** **What's the right type of business? – Case studies** / Bearbeitung von Fallbeispielen in Gruppen und Finden einer geeigneten Rechtsform
- Benötigt:**  M 3: Word list (Weiterführung: Begriffe zu Einzelunternehmung und Personengesellschaften)

#### 5. Stunde

**Thema:** Create and present your own business

- M 11** **Create your own business** / Entwicklung des „eigenen“, also erdachten Unternehmens auf Grundlage der erarbeiteten Informationen und mithilfe der Leitlinien zur Erstellung einer PowerPoint-Präsentation
- M 12** **Prepare, practise, present – presentation guidelines** / Hilfestellungen und Redemittel zur Strukturierung und Übung der eigenen Präsentation
- M 13** **Company presentation – evaluation sheet** / Feedbackbogen zur Bewertung der Präsentation in einem *peer review*
- PC und Beamer oder Whiteboard zum Zeigen der Präsentationsfolien

#### Zusatzmaterialien auf der CD 35 bzw. in der ZIP-Datei

- M2\_Zusatz** Vertiefende Übungen zum Franchise-Konzept

#### Minimalplan

Sie haben nur drei Stunden zur Verfügung? So können Sie die wichtigsten Inhalte erarbeiten:

- |                   |                                |                 |
|-------------------|--------------------------------|-----------------|
| <b>1. Stunde:</b> | McDonald's – a global business | <b>M 1–M 2</b>  |
| <b>2. Stunde:</b> | Characteristics of a company   | <b>M 3, M 5</b> |
| <b>3. Stunde:</b> | Different types of businesses  | <b>M 8–M 10</b> |



## M 2 Understanding: Business words

Here are some business words from the film sequence.

1	sales proceeds	L	Einkommensquelle
2	real estate business	P	Alleinverkaufsrecht (Vertriebsf.)
3	income	B	Umsatzerlöse
4	empire	S	gleichbleibende Qualität
5	disposable packaging	P	Ideen verbreiten
6	assembly line	E	Fertigungsstraße
7	cross-country	N	Einwegverpackung
8	maintaining quality	I	Reich, Imperium
9	(to) spread ideas	E	Franchisenehmer (Lizenznehmer)
10	(to) expand	O	bedienen, funktionieren
11	(to) operate	S	Einkommen, Ertrag
12	franchise	S	international, länderübergreifend
13	revenue	E	erweitern, ausweiten
14	franchisee	U	Immobilienhandel

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### Tasks

1. Match the English expressions in the table with their German translation. Fill in the solution:

1	2	3	4	5	6	7	8	9	10	11	12	13	14

2. Work in a group of three and discuss the following questions. Think on your own first. What is McDonald's for you? What is good/bad about the company? Discuss in your group and summarise your ideas in the table below.

Good aspects	Bad aspects



## Where it all begins – founding a business

M 4

### Task

What does it take to found<sup>1</sup> a business? What do you know and what is your opinion? Follow the steps THINK, PAIR, SHARE. You can use the discussion phrases below.

**THINK:** Read the general information below to get an idea what business is and how to start. Think about these four questions and take notes or start brainstorming.



1. What is important for a business?
2. What is the general intention<sup>2</sup> of a company?
3. Who is involved or part of a company/business?
4. Name some big companies in your region.

Extra: How should an entrepreneur<sup>3</sup> be? Look for adjectives.

**PAIR:** Talk about these questions with your partner and add notes. Try to describe things when you don't know the word. State your opinion and use the discussion phrases, especially for question 1 and the extra question.



**SHARE:** Summarise and share your results with your class. Add information if necessary.



### General information

To start a business, you need an idea. The intention of an entrepreneur is primarily to make a good profit. There are several ways to found a business and several legal forms<sup>4</sup>, which are listed below. You also need some capital to start a business. Usually one begins with some market research and looking at the competition to check whether a planned business has a chance to thrive<sup>5</sup>.

#### Non-corporate entities (*Personengesellschaften*)

Sole proprietorship / Sole trader (*Einzelunternehmung / Einzelunternehmer*)

Partnership (*Handelsgesellschaft*)

#### Corporations / Joint-stock companies (*Kapitalgesellschaften*)

Corporation [AE] / Public Limited Company (PLC), [BE] (*Aktiengesellschaft*)

Limited Liability Company (LLC) [AE] / Private Limited Company (Ltd) [BE] (*GmbH*)

### Discussion phrases

What do you think?/What's your opinion?	Was hältst du davon?
Would you like to comment on...?	Möchtest du etwas zu ... sagen?
According to ... it's ...	Laut ... ist es ...
It's a fact that...	Es ist eine Tatsache, dass ...
Well, that's true, but ...	Das stimmt, aber ...
You're right, but ...	Du hast recht, aber ...
However, ...	Jedoch/Aber ...
On the one hand..., on the other hand	Einerseits ... andererseits
I agree with you./I disagree.	Ich stimme dir zu./Ich stimme nicht zu.
In my opinion ... /I think ...	Meiner Meinung nach .../Ich denke ...

1 **to found:** gründen – 2 **intention:** die Absicht, das Ziel – 3 **entrepreneur:** der Unternehmer, der Firmengründer  
– 4 **legal form:** die Rechtsform – 5 **to thrive:** florieren, erfolgreich sein

## M 5

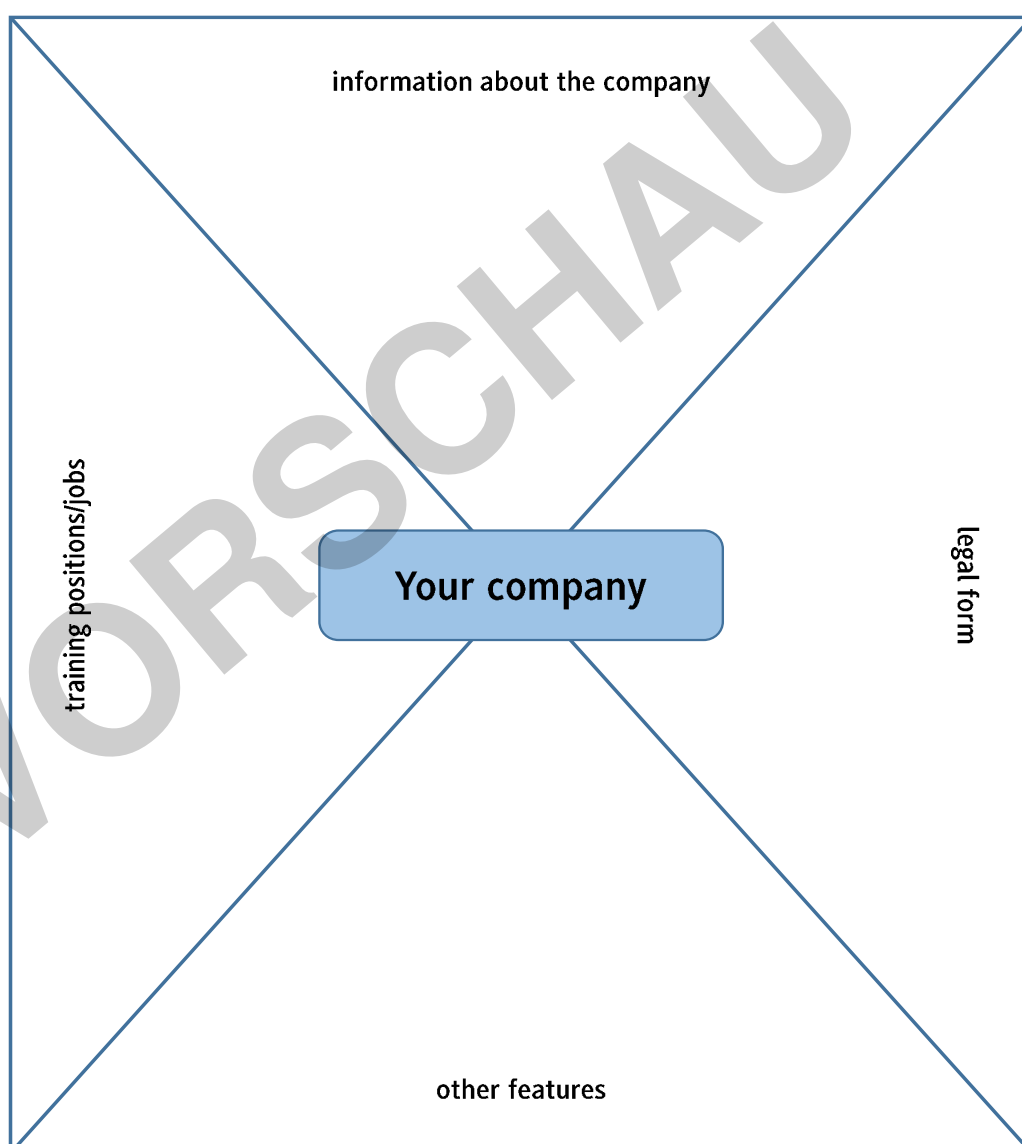
## The BIG companies



## Tasks

- In groups of four, think of big companies in your area, in Germany or worldwide. Make a list and also note down their legal form. Use the information from M 4. If you don't know, check online.
- Brainstorm:** Choose one of the companies from task 1 and write down what you know about it. Use the placemat below to collect information on different aspects:
  - What do you know about the company?
  - Do they offer training positions? Which jobs are offered at that company?
  - What is the legal form of the company?
  - What other features<sup>1</sup> are interesting?

## Placemat



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- Research online:** Now be more specific and research details about your company online. Create a company profile and add your information. Would you like to work there? Which job would you like to do in your company? Explain why.

<sup>1</sup> feature: das Merkmal

## Going big – joint-stock companies

M 7



© ollo/iStock Unreleased

a) Legal status: \_\_\_\_\_



© mammuth/iStock Unreleased

b) Legal status: \_\_\_\_\_



© Juanmonino/iStock Unreleased

c) Legal status: \_\_\_\_\_



© Andrei Stanescu/iStock Editorial/Getty Images Plus

d) Legal status: \_\_\_\_\_

### Tasks on joint-stock companies

#### Photos

- Have a look at the photos of big international companies. They are joint-stock companies. Write down their legal form:
  - Corporation [AE] / Public Limited Company (PLC) [BE] = *Aktiengesellschaft*
  - Limited Liability Company (LLC) [AE] / Private Limited Company (Ltd.) [BE] = *GmbH*



#### Global text based questions (M 8)

- Read the information in M 8. Then answer the following questions:
  - What is the biggest advantage of joint-stock companies?
  - Why do you think an LLC/Ltd is an easy way to start and structure a business?



#### Company profile (M 6)

- Read the information on the legal form of the company you have chosen again and add some facts to your company profile.
- Be prepared to talk about your company.



#### Work on your word list (M 3)

- Have a look at all the underlined words in M 8 and add them to your word list. If you don't know the meaning, look it up in a dictionary. Also write some sentences including the word.





## M 9

## Working alone or with a partner – partnership and sole proprietorship

### Sole proprietorship

The person who runs and owns a sole proprietorship is called a sole trader. He or she is responsible for the business and is entitled to all profits and losses/debts. A sole trader doesn't need to work alone, however. For example, as an employer a store owner can hire employees based on an employment contract. He or she can also lay off employees, of course.



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### Partnerships

Partnerships have more than one owner. There are two forms of partnerships:

- **General partnership [AE]/Ordinary partnership [BE]** (*Offene Handelsgesellschaft, OHG*): To found an "OHG" you need two partners at least. All partners are fully liable for the company's debts. There is no minimal amount of money the partners have to invest to start an OHG. Each partner can decide how much capital or tangible assets<sup>1</sup> he wants to invest, which is then written down in the partnership agreement.
- Limited partnership (Kommanditgesellschaft, KG): In a "KG" there are general partners (Komplementäre) with unlimited liability and limited partners (Kommanditisten) with a limited liability based on their contributions to the partnership.
- A "KG" needs at least one each.



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1 **tangible assets**: Sachwerte

### Tasks

1. Read the texts. Then answer the following questions.
  - a) Does the sole trader need to work alone? Why?/Why not?
  - b) What is the sole trader responsible for?
  - c) What is an advantage/disadvantage of sole proprietorship?
  - d) What are common forms of partnerships?
  - e) How is the liability organised in an "OHG" and a "KG"?
2. Copy the underlined words into your world list. Translate them and note down an example sentence or a definition.





## What's the right type of business? – Case studies

M 10

### Case study 1

Maurice Massad is a painter. He lives in Boston, in the US. He finished his training two years ago. Maurice wants to be independent and make his own decisions. Right now he is employed at a middle-sized company. Yet he doesn't like his boss and dreams about starting his own business. He has saved €5,000 and also has some equipment. His dad would give him his old van. Maurice has good friends and he could ask them for help setting up the business.



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### Case study 2

Paul Kruger works as a carpenter in Manchester, UK. Since his business has been successful over the last couple of years, he is thinking about expanding it, hoping to get a higher volume of jobs and increasing his profits. To do this, he would need more employees, another bus or truck and trailer and two machines. His bank is not willing to give him a loan, though.



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### Case study 3

Susan Stone is a fashion designer and has her own clothes shop. She is well-known in her hometown of Berlin. She is expecting bigger production orders. That means she needs to enlarge her business. She decides to invest and the bank grants her a bigger loan. It is very important to lower the risk. She prefers a restricted liability and does not want to be sued with her personal assets.



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### Task

Choose one of the case studies and work on it.

1. Read your case study in your group.
2. Summarise the current situation of the person/company.
3. Re-read the basic information on capital companies, partnerships and sole proprietorships. Suggest a legal form of business for your case and give reasons for your choice.
4. Explain your choice to the other groups.



## M 12

## Prepare, practise, present – presentation guidelines

Prepare your presentation and use some of the phrases.

Practise your presentation and follow these tips:

- Look at your audience.
- Smile and be confident.
- Use some of the phrases from below to structure your presentation.
- Talk slowly and use short, precise sentences. Pause, where necessary.
- You may want to use pictures to illustrate what you are saying.

**Phrases for structuring your presentation**

- 1. Beginning/Welcome**  
*Good morning, everyone.*
- 2. Introduce the topic**  
*Today I'm going to talk to you about...*  
*I would like to talk to you about...*  
*I want to give a short presentation about...*
- 3. Explanation of goals**  
*The purpose of this presentation is...*
- 4. Structure**  
*My talk/presentation is divided into x parts.*  
*I'll start with.../First, I'll talk about.../I'll begin with...*  
*...then I'll look at...*  
*...next... and finally...*
- 5. Starting point:**  
*Let me start with some general information on...*  
*I'd like to give you some information about...*  
*Before I start, does anyone know...?*  
*I think everybody has heard about...*
- 6. End of presentation**  
*That's all I have to say about...*  
*To sum up...*  
*Thank you for your attention.*

Good luck! 😊

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