

Advanced Course in Corporate Taxation

Single subject and programme course

7.5 credits

Högre kurs i företagsskatterätt

747A06

Valid from: 2010 Spring semester

Determined by

The Quality Board at the Faculty of Arts
and Sciences

Date determined

2007-12-11

Main field of study

Commercial Law

Course level

Second cycle

Advancement level

A1X

Course offered for

- Master's Programme in Commercial and Business Law with focus on Europe
- Master Programme in Commercial and Business Law

Entry requirements

Apart from the general entry requirements, the specific entry requirements that apply for admission to the Commercial and Business Law Programme/the Master's Programme in Commercial and Business Law or the Commercial and Business Law Programme with Focus on Europe/the Master's Programme in Commercial and Business Law with Focus on Europe must be satisfied. In addition, the student should have completed courses in commercial and business law comprising at least 90 HE credits, including Theories and Methods of Law, 12 HE credits, Corporate Law with Focus on Europe, 15 HE credit or Corporate Law with Focus on Economics, 15 HE credits, Tax Law, 15 HE credits and Bachelor Thesis, 15 HE credits (or the equivalent). Completion of the course module in external accounting (or the equivalent) is also required.

Intended learning outcomes

On completion of the course, the student should be able to - demonstrate advanced knowledge of the rules and legal practices that are relevant to tax law issues primarily in corporate taxation, - demonstrate an advanced ability to independently, critically and knowledgeably, and by means of relevant legal sources, argue for and against different interpretations of interpretive tax law issues in areas relevant to the course, - identify different incentives with focus on tax law incentives that may be relevant in choosing between different economic alternatives relating to business, - demonstrate a good ability, in relevant contexts, to independently argue for strategies of choosing between such alternatives and - critically review and evaluate the legal position of concerned parts of corporate taxation from a legal policy perspective.

Course content

The course focuses on current and/or fundamentally central income tax law issues in Swedish business taxation. This implies that the contents of the course will, to a certain extent, change over the time. Certain issues will, however, be central in the course. Related to this are issues of corporate taxation, restructuring and business transfers, as well as regulations concerning close companies. Questions of performance measurement and the relationship between accounting and taxation will also be covered extensively in the course.

In addition, the course will address different handling and method issues, such as legal argumentation concerning the economic meaning of transactions.

Teaching and working methods

The teaching takes the form of lectures, compulsory seminars and compulsory supervision in preparation for the written assignments. The seminars are mainly carried out in small groups and place substantial demands on the student's activity. The student is largely expected study independently, supported by compulsory seminars, where the knowledge should be strengthened, developed and further advanced.

Examination

The course is examined in part through active participation in compulsory seminars, and in part through written assignments. The latter is carried out both individually and in groups.

If the LiU coordinator for students with disabilities has granted a student the right to an adapted examination for a written examination in an examination hall, the student has the right to it. If the coordinator has instead recommended for the student an adapted examination or alternative form of examination, the examiner may grant this if the examiner assesses that it is possible, based on consideration of the course objectives.

Students failing an exam covering either the entire course or part of the course twice are entitled to have a new examiner appointed for the reexamination.

Students who have passed an examination may not retake it in order to improve their grades.

Grades

Three-grade scale, U, G, VG

Other information

Planning and implementation of a course must take its starting point in the wording of the syllabus. The course evaluation included in each course must therefore take up the question how well the course agrees with the syllabus.

The course is carried out in such a way that both men's and women's experience and knowledge is made visible and developed.

Department

Institutionen för ekonomisk och industriell utveckling