

Advanced Course in Corporate Taxation, continuation course

Single subject course

7.5 credits

Högre kurs i företagsbeskattning, fortsättningskurs

747G56

Valid from: 2020 Spring semester

Determined by

Course and Programme Syllabus Board at
the Faculty of Arts and Sciences

Date determined

2019-06-13

Main field of study

Commercial Law

Course level

First cycle

Advancement level

G1F

Entry requirements

- General entry requirements for undergraduate studies
- Completed Tax Law I, 15 ECTS credits, or equivalent

Intended learning outcomes

On completion of the course, the student should be able to - demonstrate good knowledge of the rules and legal practices that are relevant in connection with taxation issues, mainly corporate taxation, - independently, critically and knowledgeably, and by means of relevant legal sources, argue for and against different solutions concerning taxation law interpretive issues in the fields relevant for the course, - identify different incentives with focus on taxation law incentives that relevant in choosing between different economic alternatives regarding enterprise
- demonstrate ability to independently argue for strategies of choices between such alternatives for action in relevant contexts - critically review and evaluate the legal situation in the fields of the course concerning corporate taxation from a legal political perspective.

Course content

The course focuses on current and/or fundamental central income tax law issues in Swedish corporate taxation. This means that the course contents to some extent will shift over time. Certain issues, however, will be central in the course. This includes issues concerning group taxation, restructuring and transfer of a firm, as well as rules concerning close companies. Issues concerning performance measurement and the relationship between accounting and taxation will also be covered extensively in the course. In addition, the course addresses different handling and method issues such as

legal argumentation concerning the economic implication 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 to 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 special circumstances prevail, and if it is possible with consideration of the nature of the compulsory component, the examiner may decide to replace the compulsory component with another equivalent component.

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 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.

An examiner may also decide that an adapted examination or alternative form of examination if the examiner assessed that special circumstances prevail, and the examiner assesses that it is possible while maintaining the objectives of the course.

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

If special circumstances prevail, the vice-chancellor may in a special decision specify the preconditions for temporary deviations from this course syllabus, and delegate the right to take such decisions.

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