



Faculty of Economic Sciences, Communication and IT
Law

Syllabus

Course Approval

The syllabus was approved by the Faculty Board of Economic Sciences, Communication and IT on 16 February 2010, and is valid from the Spring semester of 2011 at Karlstad University.

Course Code: RVAD23

Tax Law - Master's Project (one year), 15 ECTS Credits
(Skatterätt - Magisteruppsats, 15 Swedish credit points)

Degree Level: Master

Progressive Specialisation: A1E (Second cycle, contains degree project for Master of Arts/Master of Science (60 credits))

Language of Instruction

The language of instruction is Swedish but some course components may be taught in English.

Prerequisites

Upper Secondary Swedish course B or Swedish as a Second Language course B and English course A or equivalent. The course is open to students on the Master's programme in Tax Law (60 ECTS credits). Other applicants may be admitted at the discretion of the examiner.

Major Field of Study

SKT (Tax Law)

Learning Outcomes

Knowledge and understanding

The Higher Education Ordinance stipulates that students upon completion of a course should be able to:

- demonstrate knowledge and understanding of tax law, including broad as well as specialised knowledge in some parts of the field, and insights into current research and development work,
- demonstrate deeper methodological knowledge in the main field of study.

In addition, students at Karlstad University should be able to:

- demonstrate in-depth knowledge of legal argumentation.

Skills and abilities

The Higher Education Ordinance stipulates that students upon completion of a course should be able to:

- demonstrate the ability to integrate knowledge and analyse, assess and deal with complex phenomena, issues and situations even with limited information,
- demonstrate an ability to independently identify and formulate issues and to plan and, using appropriate methods, carry out advanced tasks within specified time limits,
- demonstrate ability to clearly present and discuss their conclusions and arguments for these, orally and in writing, in dialogue with different groups, and
- demonstrate the skills needed to partake in research and development or for qualified professional work.

In addition, students at Karlstad University should be able to:

- analyse and investigate legal problems of relevance to the Master's programme independently and critically and argue for and against,
- demonstrate advanced skills in legal and academic argumentation, and
- individually author and defend a research paper in the area of fiscal law.

Judgement and approach

he Higher Education Ordinance stipulates that students upon completion of a course should be able to:

- demonstrate an ability to make assessments in the field of tax law, taking into account relevant scientific, social and ethical aspects, and demonstrate an awareness of ethical aspects of research and development work,
- demonstrate knowledge of the potential and limitations of science, its societal role and individual accountability for its use, and
- demonstrate ability to identify their need for further knowledge and take responsibility for continuously upgrading it.

In addition, students at Karlstad University should be able to:

- individually and independently serve as the discussant of a fellow-student's degree project and place the work of others in a wider theoretical perspective.
- act as opponent to another student's research paper in an examination seminar and relate other students' written work to a wider theoretical perspective, and
- assess the possibilities and limitations of various scientific perspectives.

Content and Form of Instruction

Students will carry out a research project using legal or empirical research methods. It is especially important that students demonstrate the ability to structure and analyse a research problem relevant to the programme content and that they present their results in a clear and logical manner. Students work independently as they plan and carry out their research projects. The process involves:

- formulating topic, aims, and research questions firmly anchored in relevant background knowledge and various perspectives based on the areas previously studied in the programme,
- specifying aims and research questions by choosing relevant theories, models, analytical frameworks, or conceptual schemes,
- delimiting data and choosing appropriate data collection methods,
- collecting, processing, and compiling data,
- analysing the data in the light of the stated aims and research questions, and
- presenting the results of the investigation in a logical and pedagogically sound way in written form and in conformity with relevant academic conventions (references, quotations, tables, figures, source documentation, footnotes and list of references).

The finished research paper is to be presented in a final examination seminar. Students will defend their own paper and act as opponent to another student's research paper. In addition, students are required to take active part in at least three additional examination seminars.

Reading List

See separate document.

Examination

Examination is in the form of writing and defending a research paper, acting as opponent to another student's paper, and taking active part in all seminars.

Grades

One of the grades Distinction (VG), Pass (G), or Fail (U) is awarded in the examination of the course.

Quality Assurance

Follow-up relating to learning conditions and goal-fulfilment takes place both during and upon completion of the course in order to ensure continuous improvement. Course assessment is based on student views and experiences as reported in written course evaluations and/or group discussions. Students will be informed of the result of the evaluation and of the measures to be taken.

Course Certificate

A course certificate will be provided upon request.

Additional Information

Students who enrolled before 1 July 2007 will complete their studies in accordance with the requirements of the earlier admission. Upon completion students may request degree and course certificates to be issued under the current ordinance if they meet its requirements.

The local regulations for studies at the Bachelor's and Master's levels at Karlstad University stipulate the obligations and rights of students and staff.

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