



Faculty of Arts and Social Sciences
Law

Syllabus

Company Taxation

Course Code:	RVAD24
Course Title:	Company Taxation <i>Företagsbeskattning</i>
Credits:	15
Degree Level:	Master's level
Progressive Specialisation:	Second cycle, has only first-cycle course/s as entry requirements (A1N)

Major Field of Study:
SKT (Tax Law)

Course Approval

The syllabus was approved by the Faculty of Arts and Social Sciences 2020-03-12, and is valid from the Autumn semester 2020 at Karlstad University.

Prerequisites

Registered in the Tax Law Master programme (60 ECTS credits), and upper secondary level Swedish B/3 or Swedish as a second language B/3 and English A/6, or equivalent

Learning Outcomes

Knowledge and understanding

Upon completion of the course, students should be able to:

- identify, explain, and solve complex problems in the areas of company taxation and value added tax,
- assess current research and development efforts in tax law, and
- describe and explain different application methods in tax law.

Competence and skills

Upon completion of the course, students should be able to:

- identify, explain, and solve complex problems in the areas of company taxation and value added tax,
- describe and explain the connections between tax law and other legal and economic issues that underpin tax law,
- describe and explain the way in which Swedish tax law is dependent on and influence the surrounding world, and
- identify and solve complex legal questions related to value added tax.

Judgement and approach

Upon completion of the course, students should be able to:

- identify, explain, and solve complex problems in the areas of company taxation and value added tax,
- plan and use adequate tax law methods to complete qualified tasks within give time limits,
- give a clear account of presented conclusions regarding company taxation issues and value added tax, including the arguments they are based on, orally and in writing and in dialogue with different groups,
- search for and interpret tax law source materials independently, and
- find, explain, and solve compound problems where tax law, other legal issues, and economy interact in complex ways.

Content

The course focuses on company taxation issues such as the taxation of corporate groups and taxation issues regarding the restructuring of enterprises. The course also covers tax law methods and the connections between tax law, civil law, and accountancy law, and includes a specialisation focused on the taxation of private limited companies and trading companies, plus value added tax.

Reading List

See separate document.

Examination

Assessment is based on a written exam and group assignments, presented and discussed in groups in seminars but assessed individually.

If students have a decision from Karlstad University entitling them to Targeted Study Support due to a documented disability, the examiner has the right to give such students an adapted examination or to examine them in a different manner.

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 evaluation is partly based on student views and experiences obtained in accordance with current regulations and partly on other data and documentation. Students will be informed of the result of the evaluation and of any measures to be taken.

Course Certificate

A course certificate will be provided upon request.

Additional information

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