



Ekonomihögskolan

HARG30, Handelsrätt: Företagsbeskattning och hållbarhet, 7,5 högskolepoäng

Business Law: Corporate Taxation and Sustainability, 7.5 credits

Grundnivå / First Cycle

Fastställande

Kursplanen är fastställd av Institutionsstyrelsen vid Institutionen för handelsrätt 2020-12-09 (U 2021/37) och senast reviderad 2025-06-11. Den reviderade kursplanen träder i kraft 2025-08-27 och gäller från och med höstterminen 2025.

Allmänna uppgifter

The course is offered as a single subject course. The course Corporate Taxation and Sustainability is an undergraduate course which provides the students with an overview of the area, and knowledge about relevant regulations and policies. This is a digital, distance course consisting of a large number of video lectures, quizzes and the writing of an individual paper. Thus, students have a significant degree of discretion in how to structure their work in order to complete the course. The two exceptions to this discretion are compulsory registration in the beginning of the course, and mandatory participation (digital) on the final seminar in the end of the course.

Undervisningsspråk: Engelska

Huvudområde Fördjupning

Handelsrätt G2F, Grundnivå, har minst 60 hp kurs/er på grundnivå som
förkunskapskrav

Kursens mål

The students will be trained as reflective practitioners in taking an active part in developing a sustainable society building on innovative thinking. This course will particularly enable the students to adopt informed decisions regarding strategic aspects of international business and be able to convert regulatory constraints into opportunities. It aims at providing students with knowledge in international corporate taxation, with a special focus on responsible behaviour grounded in intention, transparency, and constructive and sincere stakeholder engagement. The course deals with topics such as tax reporting, tax governance, international tax policy, international tax regulations, business ethics, sustainability reporting,

ecological economics, tax justice advocacy, tax lobbying and UN's 2030 Agenda.

A passing grade on the course will be awarded to students who:

Kunskap och förståelse

- are able to describe major developments in modern history that are seen as significant influences or forces behind the growth of multinational corporate tax avoidance.
- are able to explain the legal standing of the prevailing shareholder theory according to leading scholastic research as well as the legal basis and context from which corporate management can act in the broader interest of stakeholders. are able to define tax avoidance and relate it to the realms of legality/illegality as well as unlawfulness and fraudulence.
- are able to articulate different ways tax avoidance negatively impacts markets and society, including links to UN's SDGs. are able to identify forces of change that are either pushing or pulling toward tax justice.
- are able to explain the notion of wellbeing through the lens of ecological economics and relate it to the Sustainable Development Goals. Be able to describe the role of income inequality in measuring wellbeing, and its relevance in calculating GDP/GDI.
- are able to explain the issue of BEPS and describe the primary actors in and structure of the BEPS project. recognise BEPS measures, describe the three pillars and the three different statuses/standing of measures, and list the four minimum standards.
- are able to list three insights related to the perceived evolution of the Big 4 regarding aggressive tax planning.
- are able to offer examples of how tax justice advocates engage, and examples of perceived weaknesses in the tax ecosystem.
- are able to explain the fundamental legality of tax havens as well the prevailing degree of international cohesion in identifying tax havens.
- are able to provide insights related to the challenges of tax transparency.
- are able to describe the relative degree of maturity of tax as an ESG issue from the investor perspective.
- are able to align PRIs main guidance for investors within the pillars in the PRI framework. are able to recount the general profile of the PRI tax engagement and summarise the relative progress achieved.
- are able to cite at least one fundamental aspect of GRI's approach to standard setting, and describe where the tax standard fits within the GRI overall framework. Identify the four themes in the GRI tax standard and describe the general policy regarding partial- vs full application of the standard.
- are able to align the key messages with the six thematic areas in CSR Europe's Blueprint, and recount at least two trends provided.

Färdighet och förmåga

- demonstrate an ability to evaluate sustainable strategies in the field of international corporate taxation; and
- demonstrate an ability to independently identify and analyse problems related to sustainability within international corporate taxation.

Värderingsförmåga och förhållningssätt

- demonstrate an ability to make assessments in the fields of corporate taxation, taking into account relevant scientific, social and ethical aspects; and
- demonstrate an ability to identify the need of further knowledge and to take responsibility for developing their knowledge.

Kursens innehåll

The course aims at educating students about the connection between international corporate taxation and sustainability within the frameworks of law, economics and politics. After the course, these students shall be able to make qualified assessments to explore whether a given organization meet necessary standards of sustainable tax behaviour. The course covers a range of relevant perspectives in an engaging narrative, including political challenges related to tax and sustainability (e.g. initiatives from governments and international organizations) as well as corporate challenges (e.g. how to align corporate strategies with sustainable strategies, and how to communicate tax behaviour to interested parties).

Kursens genomförande

This is a digital, distance course consisting of a large number of video lectures, quizzes and the writing of an individual paper. Registration task: At the beginning of the course there is a registration task that must be completed within the allotted time, and a passing score is a prerequisite for continued studies on the course. The course is then structured in three modules. Each module last for one to two hours and consists of five to seven lessons. The modules end with a diagnostic test (multiple choice) based on module content and specified course literature. All tests are mandatory, while not fixed to specified dates. Students who pass the three diagnostic tests are given the opportunity take part in the final seminar (digital), where an individual paper is presented and discussed with peer students.

Once again, please note that this is a distance course, and students are not required to be present on campus at any time.

Kursens examination

Students are required to carry out all lessons within the modules and to score at least 60% on each of the three diagnostic tests. Only students that meet these requirements are allowed to participate on the final seminar.

The exam is the writing and presentation of an individual paper. Furthermore, the student is also required to give written and oral feedback on a peer student's paper.

The number of occasions that a student can try to complete the examination for the approved result on the course is limited to five occasions

Om så krävs för att en student med varaktig funktionsnedsättning ska ges ett likvärdigt examinationsalternativ jämfört med en student utan funktionsnedsättning, så kan examinator efter samråd med universitetets avdelning för pedagogiskt studentstöd fatta beslut om alternativ examinationsform för berörd student.

Betyg

Betygsskalan omfattar betygsgraderna: U=Otillräckligt, E=Tillräckligt, D=Tillfredsställande, C=Bra, B=Mycket bra, A=Utmärkt

At the School of Economics and Management grades are awarded in accordance with a criterion-based grading scale A-U. Students have to receive a grade of E or higher in order to pass the course.

A (Excellent) A distinguished result that is excellent with regard to theoretical depth, practical relevance, analytical ability and independent thought.

B (Very good) A very good result with regard to theoretical depth, practical relevance, analytical ability and independent thought.

C (Good) The result is of a good standard with regard to theoretical depth, practical relevance, analytical ability and independent thought and lives up to expectations.

D (Satisfactory) The result is of a satisfactory standard with regard to theoretical depth, practical relevance, analytical ability and independent thought.

E (Sufficient) The result satisfies the minimum requirements with regard to theoretical depth, practical relevance, analytical ability and independent thought, but not more.

U (Fail) The result does not meet the minimum requirements with regard to theoretical depth, practical relevance, analytical ability and independent thought.

Plagiarism is considered to be a very serious academic offence. The University will take disciplinary actions against any kind of attempted malpractice in examinations and assessments. The penalty that may be imposed for this, and other improper practices in examinations or assessments, includes suspension from the University for a specific period of time.

Förkunskapskrav

Undergraduate studies of at least 60 ECTS. A good command of English language, equivalent to English 6 (advanced level) in the Swedish secondary system.

Övrigt

When the syllabus is discontinued, students have the right to be examined according to this syllabus once per semester during a transition period of three semesters.