

### **COURSE SYLLABUS**

# Master Thesis in Commercial and Tax Law, 30 credits

Master Thesis in Commercial and Tax Law, 30 högskolepoäng

Course Code: EXJV23 Education Cycle: Second-cycle level

Confirmed by: Council for Undergraduate and Masters Education Disciplinary domain: Law

Subject group: JU1 Revised by: Council for Undergraduate and Masters Education Specialised in: A2E

Main field of study: Commercial and Tax Law, Commercial Valid From:

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## **Intended Learning Outcomes (ILO)**

The course builds on the skills students have acquired in the course "Bachelor Thesis in Commercial and Tax Law". On completion of the course the student will be able to demonstrate:

#### Knowledge and understanding

- 1. in depth knowledge and understanding of a thesis subject within the area of commercial and tax law.
- 2. an enhanced understanding of the methodological area of legal science and applicable scientific methods.
- 3. deeper knowledge of current research and development in the field of commercial and tax law in general and in the specific legal area of the thesis in particular.
- 4. an understanding of research requirements including autonomy, controllability, transparency and honesty.

#### Skills and abilities

- 5. an ability to systematically, independently and critically identify and articulate complex legal problems
- 6. an ability to independently seek, gather and analyze relevant information.
- 7. an ability to carry out and present qualified information orally and in writing by using the appropriate legal methodology and interpretative tools, within specified time frames.
- 8. the ability to clearly present and discuss the conclusions, and the knowledge and arguments behind them, in dialogue with different groups orally as well as in writing.

### Judgement and approach

- 9. an ability to independently and professionally make judgements within the legal area of the thesis, based on scientific requirements and with regard to social and ethical aspects.
- 10. an ability to identify the need for further knowledge and to take responsibility for the student's own learning process.

#### **Contents**

The topic discussed in a thesis is analyzed by applying a scientific legal methodology, the use of sources of law and other materials relevant to the topic. The thesis is written with regard to social and ethical aspects. The course includes training in both written and oral skills, the later particularly practiced at several group tutorials, and a final seminar. The assignments in the course of both writing a thesis and participating in the tutorials and the examination at the final seminar should be completed within specified time frames.

## Type of instruction

The course is devoted to writing a thesis in pairs and participating in lectures, tutorials and seminars covering training in information retrieval based on a problem-based learning approach. The course includes both written and oral training at the mandatory group tutorials and final seminar. The thesis shall be written in pairs, or, in exceptional cases, individually. Tutoring takes place in smaller groups. The teaching may be conducted in English. The thesis may be written in Swedish or English, depending on supervisor.

The teaching is conducted in English.

## **Prerequisites**

Bachelor in Commercial and Tax Law 180 credits and 60 credits in law at advanced level (or the equivalent).

## **Examination and grades**

The course is graded A, B, C, D, E, FX or F.

The course grade is based upon thesis work and participation in the seminars.

The examination of the written work is done by an examiner holding an LL.D or a Ph.D in Law or equivalent. The examiner decides if the thesis can be presented at the final seminar or not. The thesis shall in its finalized form, after the completion of the examination, be submitted for archiving in accordance with the requirements specified in the course information.

#### Registration of examination:

Name of the Test	Value	Grading
Examination <sup>1</sup>	30 credits	A/B/C/D/E/FX/F

<sup>&</sup>lt;sup>1</sup> Determines the final grade of the course, which is issued only when all course units have been passed.

#### **Course evaluation**

It is the responsibility of the examiner to ensure that each course is evaluated. At the outset of the course, evaluators must be identified (elected) among the students. The course evaluation is carried out continuously as well as at the end of the course. On the completion of the course the course evaluators and course examiner discuss the course evaluation and possible improvements. A summary report is created and archived. The reports are followed up by program directors and discussed in program groups and with relevant others (depending on issue e.g. Associate Dean of Education, Associate Dean of faculty, Director of PhD Candidates, Dean and Director of Studies). The next time the course runs, students should be informed of any measures taken to improve the course based on the previous course

evaluation.

#### Other information

Academic integrity

JIBS students are expected to maintain a strong academic integrity. This implies to behave within the boundaries of academic rules and expectations relating to all types of teaching and examination.

Copying someone else's work is a particularly serious offence and can lead to disciplinary action. When you copy someone else's work, you are plagiarizing. You must not copy sections of work (such as paragraphs, diagrams, tables and words) from any other person, including another student or any other author. Cutting and pasting is a clear example of plagiarism. There is a workshop and online resources to assist you in not plagiarizing called the Interactive Anti-Plagiarism Guide.

Other forms of breaking academic integrity include (but are not limited to) adding your name to a project you did not work on (or allowing someone to add their name), cheating on an examination, helping other students to cheat and submitting other students work as your own, and using non-allowed electronic equipment during an examination. All of these make you liable to disciplinary action.

#### **Course literature**

Literature

Optional reading list as directed.