



PROGRAMME IN BUSINESS AND ECONOMICS

EKR102 Commercial law, 12 credits

Handelsrätt, 12 högskolepoäng

First Cycle

Confirmation

This course syllabus was confirmed by Programme in Business and Economics (ICU) on 2020-02-27 and was last revised on 2023-08-25 to be valid from 2023-08-28, autumn semester of 2023.

Field of education: Social Sciences 100%

Department: Programme in Business and Economics

Other participating department

Department of Law

Position in the educational system

The course is included in the third semester of the Bachelor's Programme in Business and Economics. The course is not offered as a single subject course.

The course can be part of the following programme: 1) Bachelor's Programme in Business and Economics (S1EKA)

Main field of studies

Legal Science

Specialization

G1N, First cycle, has only upper-secondary level entry requirements

Entry requirements

General entrance requirements for university studies and the Swedish upper secondary courses English 6, Mathematics 3b/3c, Civics 1b/1a1+1a2 or equivalent.

Learning outcomes

On successful completion of the course the student will be able to:

1. Demonstrate basic knowledge of commercial law and related functional subjects.

2. Demonstrate basic knowledge and understanding of the principles underlying Swedish tax law, as well as different tax bases and their advantages and disadvantages from various perspectives.
3. Demonstrate basic knowledge of the social and legal policy role of commercial law and tax law in the surrounding society.
4. Demonstrate basic ability to reason about how different actors should relate to and act in various contexts considering commercial law and tax law regulations.
5. Demonstrate the ability to develop solutions to legal problems.
6. Demonstrate basic skills in academic writing.
7. Demonstrate the ability for independent and critical reflection.

Course content

The course EKR102 Commercial Law builds on the knowledge that was introduced during the course EKR101 Introduction to Commercial Law (3 credits) and is primarily focused on association law as well as credit and insolvency law.

The course covers the most important forms of financing for companies and their emergence and function. Association law includes the application of all types of companies, as well as an in-depth study of company law. The course also addresses what happens when a company faces insolvency and possible solutions in such a situation.

The course also covers the fundamentals of tax law and places tax law in a societal context. The intention is to provide students with a basic understanding of different tax bases used in Swedish tax law, why these specific tax bases are used, and what other tax bases could be used. The course focuses on principles and theories regarding why Swedish tax law is structured the way it is, and places Swedish tax law in a European context.

Form of teaching

The teaching is provided through lectures, exercises, group work, and seminars.

The course consists of two parts. In the first part, students work in groups on four assignment/paper submissions (two in private law and two in tax law). The second part of the course involves students working in groups to conduct a Due Diligence for a company acquisition.

Language of instruction: Swedish and English

Assessment

The learning outcomes are assessed in the following way.

The passing grade (E) is examined through:

- Four group assignment/paper submissions.

- Four individual assignments with peer review.
- Written examination part 1.
- A group based Due Diligence report.

The assignment submissions and Due Diligence report can be supplemented if they do not reach the passing level. Students who have not participated in an assignment will have the opportunity to do so during a makeup session. If an assignment does not meet the passing criteria after two attempts, the student must re-register for the course in a subsequent offering to complete it.

The written examination's first part assesses the individual's knowledge related to the first part of the course.

Higher grades than passing (D-A)

For a higher grade than passing (grade E), students can choose to undergo additional assessment components (see more under the heading "Grades"):

- Question in private law, part 2 of the written examination.
- Question in tax law, part 3 of the written examination.
- Individual assignment in tax law.
- Individual assignment related to the completed Due Diligence.

If a student passes the written examination but fails one or both of the optional questions, there is no opportunity for supplementation regarding these questions.

The individual assignment in tax law must be submitted within the prescribed deadline to be assessed. If the individual assignment in tax law is failed, there is no opportunity for supplementation.

The individual assignment related to the completed Due Diligence must be submitted within the prescribed deadline to be assessed. If the individual assignment related to the completed Due Diligence is failed, there is no opportunity for supplementation.

A student who has taken two exams in a course or part of a course without obtaining a pass grade is entitled to the nomination of another examiner. The student needs to contact the department for a new examiner, preferably in writing, and this should be approved by the department unless there are special reasons to the contrary (Chapter 6 Section 22 of the Higher Education Ordinance).

If a student has received a recommendation from the University of Gothenburg for special educational support, where it is compatible with the learning outcomes of the course and provided that no unreasonable resources are required, the examiner may

decide to allow the student to sit an adjusted exam or alternative form of assessment.

In the event that a course has ceased or undergone major changes, students are to be guaranteed at least three examination sessions (including the ordinary examination session) over a period of at least one year, but no more than two years, after the course has ceased/been changed.

Grades

The grading scale comprises: Excellent (A), Very good (B), Good (C), Satisfactory (D), Sufficient (E) and Fail (F).

For a passing grade (grade **E**), it is required that the assignment/paper submissions (two in private law and two in tax law) are approved, along with approved peer-review assignments, a passing grade on part 1 of the written examination, and an approved group submission of the Due Diligence report.

For a grade **D**, in addition to the requirements for grade E, the student must have completed and passed **one** of the optional assessment components.

For a grade **C**, in addition to the requirements for grade E, the student must have completed and passed **two** of the optional assessment components.

For a grade **B**, in addition to the requirements for grade E, the student must have completed and passed **three** of the optional assessment components.

For a grade **A**, in addition to the requirements for grade E, the student must have completed and passed **all** of the optional assessment components.

Course evaluation

Upon completion, the course will be evaluated in accordance with the rules for course evaluations established by the Bachelor's Programme in Business and Economics at the School of Business, Economics and Law. The results of the evaluation as well as any changes to the course structure shall be communicated to both the students who completed the evaluation and the students who are enrolled in the subsequent round of the course.