AI2114 Corporate and Real Estate Taxation 7.5 credits

Företags- och fastighetsbeskattning

This is a translation of the Swedish, legally binding, course syllabus.

Establishment

The course syllabus is valid from autumn 2019.

Grading scale

A, B, C, D, E, FX, F

Education cycle

Second cycle

Main field of study

The Built Environment

Specific prerequisites

At least 7.5 credits Civil law in addition to general competence - Introduction to Swedish Law Course or equivalent.

Language of instruction

The language of instruction is specified in the course offering information in the course catalogue.

Intended learning outcomes

After the course a student should be able to:

- Describe the structure of the system for corporate and real estate taxation
- Apply the taxation system for corporate and real estate.

Course contents

Taxation system. Taxation theories. Housing taxation. Real estate taxation. Accounting. Taxation. Taxation of income. Value added tax. Real estate companies. Corporate forms. Individual taxation. Capital gains tax. Real estate. Shares. Securities.

Examination

- TEN1 - Examination, 7.5 credits, grading scale: A, B, C, D, E, FX, F

Based on recommendation from KTH's coordinator for disabilities, the examiner will decide how to adapt an examination for students with documented disability.

The examiner may apply another examination format when re-examining individual students.

If the course is discontinued, students may request to be examined during the following two academic years.

Ethical approach

- All members of a group are responsible for the group's work.
- In any assessment, every student shall honestly disclose any help received and sources used.
- In an oral assessment, every student shall be able to present and answer questions about the entire assignment and solution.