Opasraportti


Tutkintorakenteisiin kuulumattomat opintokokonaisuudet ja -jakset

ay900055Y: Communication Skills in Business and Economic Life (OPEN UNI), 3 op
ay724610P: Contract and Company Law (OPEN UNI), 5 op
ayA635001: Corporate Law, Basic Studies (OPEN UNI), 25 - 28 op
ayA633707: Economics and Business Administration, Basic Minor Studies (OPEN UNI), 25 op

Compulsory
ay724110P: Introductory Economics (OPEN UNI), 5 op
ay724106P: Principles of Marketing (OPEN UNI), 5 op
ay724109P: Investment Decisions (OPEN UNI), 5 op
ay724102P: Organisations and Management (OPEN UNI), 5 op
ay724104P: Bookkeeping and Financial Reporting (OPEN UNI), 5 op
ay724203A: Financial Statement Analysis (OPEN UNI), 5 op
ay724612P: Labour law (OPEN UNI), 5 op
ay724611P: Marketing Legislation (OPEN UNI), 5 op
ay724103P: Strategic Management (OPEN UNI), 5 op
ay724206A: Strategic Marketing Management (OPEN UNI), 5 op
ay724613P: Tax Law I (OPEN UNI), 5 op
ay724614P: Tax Law II (OPEN UNI), 5 op

Opintojaksojen kuvaukset

Tutkintorakenteisiin kuulumattomien opintokokonaisuuksien ja -jaksojen kuvaukset

ay900055Y: Communication Skills in Business and Economic Life (OPEN UNI), 3 op

Voimassaolo: 01.08.1995 -
Opiskelumuoto: Language and Communication Studies
Laji: Course
Vastuuysikkö: Open University, Oulu
Arvostelu: 1 - 5, pass, fail
Opetus suunnattu: Open University, Oulu
Opintokohteen kielet: Finnish
Leikkaavuudet:

900055Y Communication Skills in Business and Economic Life 3.0 op
Proficiency level:
-
Status:
The course is compulsory for students undertaking a BA degree in Oulu Business School.
Required proficiency level:
-
ECTS Credits:
3 credits
Language of instruction:
Finnish
Timing:
First year of studies
Learning outcomes:
Upon completion of the course the student should have acquired the basic skills in oral and written communication necessary in one's studies and professional life. The student should be able to manage in various business-related communication situations he/she is likely to face in professional life. The student should be able to write, analyse and evaluate texts from his/her professional and scientific fields and manage in various professional performance and group communication situations.
Contents:
Various texts from the field of business and economics. Text and language planning. Communication skills needed in studies and professional life (oral performance skills, meeting skills, negotiation skills and group communication skills).
Mode of delivery:
Multimodal teaching
Learning activities and teaching methods:
Contact teaching 15 hrs, distance studies and independent work 66 hrs.
Target group:
Students bachelor's degree of Oulu Business School
Prerequisites and co-requisites:
-
Recommended optional programme components:
-
Recommended or required reading:
Material in optima and material subject to a small charge provided by the teacher.
Assessment methods and criteria:
Active participation in contact and distance teaching, independent study and completion of given assignments. It is possible to complete a part of the course as a distance course using the Optima learning environment.
Read more about assessment criteria at the University of Oulu webpage.
Grading:
1 - 5
Person responsible:
Outi Mikkola
Working life cooperation:
-
Other information:
If the student has completed courses that count as partial completions of this course, the student must discuss the way he/she is to finish this course with the teacher.

ay724610P: Contract and Company Law (OPEN UNI), 5 op
Voimassaolo: 01.08.2014 -
Opiskelumuoto: Basic Studies
Laji: Course
Vastuuyksikkö: Open University, Oulu
Arvostelu: 1 - 5, pass, fail
Opetus suunnattu: Open University, Oulu
Opettajat: Pulkkinen Markku
Opintokohteen kielet: Finnish
ECTS Credits: 5 credits / 133 hours of work
Language of instruction: Finnish
Timing: Period B It is recommended to complete the course at the 1st autumn semester.
Learning outcomes: The course gives readiness to cope with different types of agreements. The student should be able to explain the origins of contracts and give an overview of the obligation commercial law and understand different types of contracts. To acquaint students with the law relating to the most common forms of business organizations especially companies and other partnerships.
Contents: The “meeting of minds” in negotiations. The main content is the role contracts in business and what special risks should be limited and avoid. The most common forms of business organizations.
Mode of delivery: Face-to-face teaching
Learning activities and teaching methods: Lectures and exercise lectures (20+12 h), case exercises, independent work (10 h), independent studying of the teaching material (33 h), independent studying of the textbooks (50 h). Exam (4 h).
Target group: Major students in economics and business administration
Prerequisites and co-requisites:
Recommended optional programme components: This course is part of “Introduction to business studies” -module
Assessment methods and criteria: Lectures and case groups and independent studying of the textbooks.
Grading: The course utilizes a numerical grading scale 1-5. In the numerical scale zero stands for a fail.
Person responsible: Senior Lecturer, LL.M Markku Pulkkinen
Working life cooperation:
Other information: The number of students is limited.

ayA635001: Corporate Law, Basic Studies (OPEN UNI), 25 - 28 op

Voimassaolo: 01.08.2012 -
Opiskelumuoto: Basic Studies
Laij: Study module
Vastuuysikkö: Open University, Oulu
Arvostelu: 1 - 5, pass, fail
Opetus suunnattu: Open University, Oulu
Opintokohteen kielet: Finnish
Leikkaavuudet:

A635001 Corporate Law, Basic Studies 25.0 op

Ei opintojaksokuvauksia.
ayA633707: Economics and Business Administration, Basic Minor Studies (OPEN UNI), 25 op

Voimassaolo: 01.01.2014 -
Opiskelumuoto: Basic Studies
Laji: Study module
Vastuuysikkö: Open University, Oulu
Arvostelu: 1 - 5, pass, fail
Opetus suunnattu: Open University, Oulu
Opintokohteen kielet: Finnish
Leikkaavuudet:

A633707  Economics and Business Administration, Basic Minor Studies  25.0 op

Ei opintojaksokuvauksia.

Compulsory

ay724110P: Introductory Economics (OPEN UNI), 5 op

Voimassaolo: 01.01.2014 -
Opiskelumuoto: Basic Studies
Laji: Course
Vastuuysikkö: Open University, Oulu
Arvostelu: 1 - 5, pass, fail
Opetus suunnattu: Open University, Oulu
Opintokohteen kielet: Finnish
Leikkaavuudet:

724110P  Introductory Economics  5.0 op

Voidaan suorittaa useasti: Kyllä

ECTS Credits:
5 credits / 133 hours of work

Language of instruction:
Finnish

Timing:
Period A. It is recommended that students complete the course during the first autumn semester.

Learning outcomes:
After completing the course students (i) understand the basic concepts of economics and the rudiments of economic theory, (ii) can explain the determination of resource allocation and prices in a market economy, (iii) know how the aggregate economy operates in the short and long run, and (iv) how economic policy affects the Finnish economy and also the European economy.

Contents:
The course introduces students to the tools and ideas economics uses to describe and explain economic phenomena. The topics include:
- the long-term development of the Finnish and World economy
- basic ideas and principles of economics
- opportunity cost and comparative advantage
- market equilibrium: demand and supply
- how well does market economy work?
- firms and competition in market economy
- aggregate economic activity and its measurement
- business cycles
- monetary and fiscal policy
- economic growth
Mode of delivery:
Face-to-face teaching.

Learning activities and teaching methods:
36 lectures including problem sets. Students are expected to do the problem sets on their own and familiarize themselves with the required and recommended materials (93 h). Exam (4 h).

Target group:
Major students in economics and business administration

Prerequisites and co-requisites:
-

Recommended optional programme components:
This course is part of “Introduction to business studies” -module

Recommended or required reading:

Assessment methods and criteria:
Final Exam.

Grading:
The course utilizes a numerical grading scale 1-5. In the numerical scale zero stands for a fail.

Person responsible:
Professor Mikko Puhakka

Working life cooperation:
-

Other information:
The number of students is limited.

ay724106P: Principles of Marketing (OPEN UNI), 5 op

Voimassaolo: 01.01.2014 -
Opiskelumuoto: Basic Studies
Laji: Course
Vastuuysikkö: Open University, Oulu
Arvostelu: 1 - 5, pass, fail
Opetus suunnattu: Open University, Oulu
Opintokohteen kielet: Finnish
Leikkaavuudet:
724106P Principles of Marketing 5.0 op
Voidaan suorittaa useasti: Kyllä

ECTS Credits:
5 credits / 133 hours of work
Language of instruction:
Finnish
Timing:
Period C (1st year).

Learning outcomes:
Upon completion of this course, students are able to understand the basic concepts of marketing as part of the business system and society. The student is able to describe the role of marketing in any organization
(company, non-profit organization, charity institution etc.) and its linkages to other organizational activities (units, strategy and other processes). Basic concepts of marketing and their linkages become familiar for the student (customer value, value based market analysis and strategy, segmenting, targeting, positioning and marketing mix). After completing this course the student is able to use different types of methods such as (market analysis) and concepts of marketing to aid decision making and evaluate the suitability of these decisions (effectiveness of the decisions) and is able to alter the decision making to yield better value from the customers. The student also realizes the role that marketing partakes in everyday actions in one’s personal life and professional development.

Contents:
During the course, following themes will be discussed: 1) marketing as science and practice, 2) definitions of marketing 3) marketing strategy and analysis, 4) marketing mix, 5) segmenting, targeting and positioning, 6) marketing in different contexts, 7) market analysis and new product/service/idea/solution development, 8) distribution, 9) planning, implementation and control value based marketing processes

Mode of delivery:
Face-to-face teaching

Learning activities and teaching methods:
36 hours of lectures, exam (4h), independent reading of the textbook and articles (43 h), exercises (50 h) or learning assignments (50 h).

Target group:
Major students in economics and business administration

Prerequisites and co-requisites:
- 

Recommended optional programme components:
This course is part of “Introduction to business studies” -module

Recommended or required reading:

Assessment methods and criteria:
Examination and exercise.

Grading:
The course unit utilizes a numerical grading scale 1-5. In the numerical scale zero stands for a fail.

Person responsible:
Professor of Marketing Jari Salo.

Working life cooperation:
-

Other information:
The number of students is limited.

ay724109P: Investment Decisions (OPEN UNI), 5 op

Voimassaolo: 01.01.2014 -
Opiskelumuoto: Basic Studies
Laji: Course
Vastuuysikkö: Open University, Oulu
Arvostelu: 1 - 5, pass, fail
Opetus suunnattu: Open University, Oulu
Opettajat: Mirjam Lehenkari
Opintokohteen kielet: Finnish
Leikkaavuudet: 
  724109P Investment Decisions 5.0 op
Voidaan suorittaa useasti: Kyllä
ECTS Credits:
5 credits / 133 hours of work

Language of instruction:
Finnish

Timing:
Period B. It is recommended to complete the course at the 2nd autumn semester.

Learning outcomes:
The course is an introduction to the theory and practice of capital budgeting. Upon successful completion of the course, the student will be able to evaluate the profitability of an investment project using various capital budgeting techniques.

Contents:
1) the most common capital budgeting techniques, 2) cash flow calculations, 3) determining the appropriate discount rate for a project, 4) sensitivity, scenario, and break-even analysis, 5) capital rationing, 6) leasing, 7) real options, 8) capital budgeting in practice, 9) mergers & acquisitions

Mode of delivery:
Face-to-face teaching

Learning activities and teaching methods:
lectures 36h, self-study 93h, exam 4h

Target group:
Major students in economics and business administration

Prerequisites and co-requisites:
Earlier module (introduction to business studies)

Recommended optional programme components:
This course is part of “Business Processes” -module

Recommended or required reading:

Assessment methods and criteria:
faculty examination

Grading:
The course utilizes a numerical grading scale 1-5. In the numerical scale zero stands for a fail.

Person responsible:
postdoctoral researcher Mirjam Lehenkari

Working life cooperation:
-

Other information:
The number of students is limited.
ECTS Credits:
5 credits / 133 hours of work

Language of instruction:
Finnish

Timing:
Period A (1st year).

Learning outcomes:
Upon completion of the course, the student will be able to distinguish the concepts related to organization, organizing as well as managerial and entrepreneurial work. This understanding helps the student’s ability to identify organizational processes in everyday work-life interventions and to list the possible change factors within a chosen organization. The student is also able to identify different kinds of organizations and can define the different principles of management styles. The student is able to understand various ongoing functions within organizations and their requirements for the organizations’ management. The student understands the role of organizational development and learns to register the most essential challenges of management in the current organizations.

Contents:
The course covers the topics and questions of organizations and management, human organizing and processes as well as change management. The premises of the course are the traditional management schools of thought (scientific management, human relations school of thought, Hawthorne-studies, etc.) that the course goes through thoroughly. The course builds the newest questions of organizational theoretical approaches (change, processuality, etc.) on this understanding. In the course the students are introduced with the development of organizations and management, by presenting different organization types and management styles as well as the ways how those issues affect organization functioning.

Mode of delivery:
lectures, visiting lecturers, case-practices and group works.

Learning activities and teaching methods:
lectures (36 hours, including case-practices and group work of 9 hours), reading the course material (45 hours), preparation for the exam (52 hours).

Target group:
Major students in economics and business administration

Prerequisites and co-requisites:
-

Recommended optional programme components:
This course is part of “Introduction to business studies” -module

Recommended or required reading:

Assessment methods and criteria:
Written exam of lectures and literature.

Grading:
The course utilizes a numerical grading scale 1-5. In the numerical scale zero stands for a fail.

Person responsible:
Tuija Lämsä and Antti Kauppinen

Working life cooperation:
-

Other information:
Osallistujien määrä on rajoitettu.
ECTS Credits:
5 credits / 133 hours of work

Language of instruction:
Finnish

Timing:
Period C. It is recommended to complete the course at the 1st spring semester.

Learning outcomes:
After the course completion the student will be able to handle the main principles of double-entry bookkeeping. In addition, student is able to recognize the most common - in practise used - solutions, which are related in using the principles of bookkeeping and financial reporting. Student can also contextually define the essential items of the financial statements.

Contents:
The different accounts of the current record of accounting, booking the value added tax, payment of wages and booking the equity and current liabilities will be discussed. Financial reporting -part of the course comprises accrual accounting, depreciations, obligatory and optional provisions, accrual concept of income taxes and assessing the asset items and capital instalments.

Mode of delivery:
Face-to-face teaching

Learning activities and teaching methods:
16 h lectures, 20 h exercises and 97 h self-study.

Target group:
Major students in economics and business administration

Prerequisites and co-requisites:
-

Recommended optional programme components:
This course is part of “Introduction to business studies” -module

Recommended or required reading:
Ihantola & Leppänen: Yrityksen kirjanpito - perusteet ja sovellusharjoitukset. (Latest edition). Other material announced during the lectures.

Assessment methods and criteria:
Examination based on lectures, exercises and course literature.

Grading:
The course utilizes a numerical grading scale 1-5. In the numerical scale zero stands for a fail.

Person responsible:
University Teacher Juha Huikari.

Working life cooperation:
-

Other information:
The number of students is limited.
ay724203A: Financial Statement Analysis (OPEN UNI), 5 op

Voimassaolo: 01.08.2014 -
Opiskelumuoto: Intermediate Studies
Laji: Course
Vastuuyksikkö: Open University, Oulu
Arvostelu: 1 - 5, pass, fail
Opetus suunnattu: Open University, Oulu
Opettajat: Pasi Karjalainen
Opintokohteen kielet: Finnish
Leikkaavuudet: 724203A Financial Statement Analysis 5.0 op
Voidaan suorittaa useasti: Kyllä

ECTS Credits:
5 credits / 133 hours of work

Language of instruction:
Finnish

Timing:
Period A (1st year).

Learning outcomes:
After this course student understands different stages of financial statement analysis. The student recognizes main adjustments of the income statement and balance sheet items. The student can calculate and interpret different financial ratios describing profitability, leverage and liquidity of the firm. After this course the student can calculate and interpret the most commonly used market-based ratios. The student knows the main principles for establishment of cash flow statement, knows the content of the cash flow statements and is able to analyze cash flow based ratios. The student understands how different financial ratios are associated and how this information can be applied in the management decisions. Based on the financial statement information, the student recognizes the main leading signals of the firm’s financial distress. The student is able independently to construct large written financial statement analysis and presentation of the target company.

Contents:
The content of the firm’s income statement, balance sheet and cash flow statements, main principles of the financial statement analysis, adjustments of the income statement and balance sheets items, calculation and interpretation of financial ratios, cash flow-based statements, main signals and stages of the firm’s bankruptcy, tools for analyzing the connections of the ratios.

Mode of delivery:
Face to face teaching, group work and self-study.

Learning activities and teaching methods:
Lectures 20 h, exercises and supervision of the assignment 16 h, assignment as a group work 50 h and examination as a self-study 49 h.

Target group:
Major students in economics and business administration

Prerequisites and co-requisites:
Earlier modules (introduction to business studies, business processes)

Recommended optional programme components:
The course is part of “Analytical skills” -module.

Recommended or required reading:

Assessment methods and criteria:
: Lecture- and literature examination and practical work.

Grading:
The course utilizes a numerical grading scale 1-5. In the numerical scale zero stands for a fail.

Person responsible:
KTT Pasi Karjalainen

Working life cooperation:
-

Other information:
The number of students is limited.
ay724612P: Labour law (OPEN UNI), 5 op

Voimassaolo: 01.08.2014 -
Opiskelumuoto: Basic Studies
Laji: Course
Vastuuysikkö: Open University, Oulu
Arvostelu: 1 - 5, pass, fail
Opetus suunnattu: Open University, Oulu
Opettajat: Pulkkinen Markku
Opintokohteen kielet: Finnish
Leikkaavuudet:

724612P  Labour law  5.0 op
ay721614A  Labour Law (OPEN UNI)  7.0 op
721614A  Labour Law  7.0 op

Voidaan suorittaa useasti: Kyllä

Ei opintojaksokuvauksia.

ay724611P: Marketing Legislation (OPEN UNI), 5 op

Voimassaolo: 01.08.2014 -
Opiskelumuoto: Basic Studies
Laji: Course
Vastuuysikkö: Open University, Oulu
Arvostelu: 1 - 5, pass, fail
Opetus suunnattu: Open University, Oulu
Opettajat: Pulkkinen Markku
Opintokohteen kielet: Finnish
Leikkaavuudet:

724611P  Marketing Legislation  5.0 op

Voidaan suorittaa useasti: Kyllä

ECTS Credits:
5 credits/133 hours of work
Language of instruction:
Finnish
Timing:
Period B
Learning outcomes:
The aim of the course is to illustrate the main legal aspects of marketing rules in Finnish and EU law.
Contents:
To achieve the aim the course will provide a general introduction presenting the legal sources that are relevant to marketing legislation. (antitrust regulations etc.); The course is intended to introduce students to basic legal structures and concepts in consumer marketing and business-to-business marketing, product liability, intellectual property rights. The course gives a practical knowledge of the law relating to procedure in solving disputes in marketing. The course gives a basic knowledge in domestic and EU marketing law and competition legislation.
Mode of delivery:
Face-to-face teaching
Learning activities and teaching methods:
36 hours of lectures and independent studying of the textbooks.
Prerequisites and co-requisites:
None
Recommended or required reading:
ay724103P: Strategic Management (OPEN UNI), 5 op

ECTS Credits:
5 credits / 133 hours of work

Language of instruction:
Finnish

Timing:
Period A (2nd year).

Learning outcomes:
After the course students understand the purpose of the different schools of strategic management and recognize their role in organizations' strategy formation. Students are able to define the core concepts of strategic management, analyze the relations between strategy, markets and operations, and are able to communicate strategies with clear market value.

Contents:
The course aims at analyzing how we could model organizational change processes involving genuine uncertainties, and, at the same time, model individuals and organizations as being able to make strategic choices. The purpose of this course is twofold: First, the aim is to introduce the basic concepts, historical developments and schools of strategic management. Second, the course explores the contemporary developments in strategic thinking.

Mode of delivery:
Face-to-face teaching

Learning activities and teaching methods:
Intensive contact learning with 18 hours of functional lectures with reflection (54 h) and with 18 hours of workshop sessions with cases (54 h). In addition, the students are required to independently read the course literature and prepare for the workshops (25 h). Further details will be provided by the responsible person in the first session.

Target group:
Major students in economics and business administration

Prerequisites and co-requisites:
Earlier module (introduction to business studies)

Recommended or required reading:

Assessment methods and criteria:
Assessment will be based on group assignment and individual assignments based on the criteria presented during the course.

**Grading:**
The course utilizes a numerical grading scale 1-5. In the numerical scale zero stands for a fail.

**Person responsible:**
Sari Laari-Salmela and Anniina Rantakari

**Working life cooperation:**

**Other information:**
The number of students is limited.

**ay724206A: Strategic Marketing Management (OPEN UNI), 5 op**

**Voimassaolo:** 01.08.2014 -

**Opiskelumuoto:** Intermediate Studies

**Laji:** Course

**Vastuuysikkö:** Open University, Oulu

**Arvostelu:** 1 - 5, pass, fail

**Opetus suunnattu:** Open University, Oulu

**Opettajat:** Ilkka Ojansivu

**Opintokohteen kielet:** English

**Leikkaavuudet:**

724206A Strategic Marketing Management 5.0 op

**Voidaan suorittaa useasti:** Kyllä

**ECTS Credits:**
5 credits/133 hours of work

**Language of instruction:**
English

**Learning outcomes:**
After having passed this course, students are able to identify the concepts and tools linked to strategic marketing management. The course improves students’ ability to evaluate different market situations among industries and propose solutions to strategic product/market decisions. Furthermore, students are able to explain strategy at different levels; corporation, SBU & functional. Students are able to apply concepts and tools of strategic marketing in global and local context that is, they understand the interdependency of macro- and microenvironments. In addition, students will demonstrate analytical thinking skills by applying different marketing strategies in practice and solving real-life business problems in a case exercise guided by the problem based learning (PBL) method (in four steps; 1) situation assessment, 2) strategy identification, 3) strategy formulation and 4) implementation.). Students will apply oral and written communication skills appropriate for business situations by working in small groups throughout the course, playing various roles of marketing professional, presenting their case exercise in written and oral form and performing a peer review valuation of another group.

**Contents:**
1) Situation assessment, 2) Marketing strategies, 3) Strategy formulation 4) Implementation

**Mode of delivery:**
Face-to-face teaching

**Learning activities and teaching methods:**
36 h lectures, related discussions and group works, case exercise with both written and verbal part (53 h), case presentations (14 h) and independent reading of the textbooks and related material (20 h). During the course students will work in small groups and meet regularly in order to solve a marketing challenge proposed by the case company (case company is the same for all groups). Problem based learning (PBL) method will be applied and students play different roles to simulate tasks of the real life marketing professionals. Relating to these roles, students will write a learning diary (10 h). In the end of the course students will return a written report as a solution for the marketing challenge and presents it to other students.

**Prerequisites and co-requisites:**
Earlier modules (introduction to business studies, business processes and analytical skills)

**Recommended optional programme components:**
This course is part of “Global perspectives”-module

**Recommended or required reading:**
Assessment methods and criteria:
Lectures and case exercise. The written part of the case exercise will determine 80% and the verbal part 20% of the grade. The assessment of the course unit is based on the learning outcomes of the course unit.

Grading:
This course utilizes a numerical grading scale 1-5. In the numerical scale zero stands for a fail.

Person responsible:
Ilkka Ojansivu.

Working life cooperation:

ay724613P: Tax Law I (OPEN UNI), 5 op

Voimassaolo: 01.06.2014 -
Opiskelumuoto: Basic Studies
Laji: Course
Vastuuysikkö: Open University, Oulu
Arvostelu: 1 - 5, pass, fail
Opetus suunnattu: Open University, Oulu
Opettajat: Pulkkinen Markku
Opintokohteen kielet: Finnish
Leikkaavuudet:
    724613P Tax Law I 5.0 op
Voidaan suorittaa useasti: Kyllä

Ei opintojaksokuvauksia.

ay724614P: Tax Law II (OPEN UNI), 5 op

Voimassaolo: 01.08.2014 -
Opiskelumuoto: Basic Studies
Laji: Course
Vastuuysikkö: Open University, Oulu
Arvostelu: 1 - 5, pass, fail
Opetus suunnattu: Open University, Oulu
Opettajat: Pulkkinen Markku
Opintokohteen kielet: Finnish
Leikkaavuudet:
    724614P Tax Law II 5.0 op
Voidaan suorittaa useasti: Kyllä

ECTS Credits:
5 credits/133 hours of work

Language of instruction:
Finnish

Timing:
Period D

Learning outcomes:
The student knows the role of the tax politics and understands connections of taxation and economics.

Contents:
The course gives readiness to understand main structure of Finnish tax procedure and especially company taxation and company acquisition. To get acquainted with new tax practice and the most important new tax prejudices. The difference between tax avoidance, tax aversion and tax planning. Current issues in tax policy.

Mode of delivery:
Face-to-face teaching

**Learning activities and teaching methods:**
36 hours of lectures and independent studying of the textbooks.

**Prerequisites and co-requisites:**
Tax Law I

**Recommended or required reading:**
Myrsky & Räbinä: Verotusmenettely ja muutoksenhaku

**Assessment methods and criteria:**
Lectures and literature examination

**Grading:**
This course utilizes a numerical grading scale 1-5. In the numerical scale zero stands for a fail.

**Person responsible:**
Lecturer: Senior Lecturer Markku Pulkkinen

**Other information:**
The number of students is limited.