



Course syllabus

Faculty of Technology

Department of Forestry and Wood Technology

1TS042 Skogsföretagets ekonomi och juridik, 7,5 högskolepoäng
Economics of forestry enterprise and law, 7.5 credits

Main field of study

Business Administration, Forest and Wood Engineering

Subject Group

Forest Science

Level of classification

First Level

Progression

G1F

Date of Ratification

Approved by Faculty of Technology 2019-04-24

The course syllabus is valid from spring semester 2020

Prerequisites

General entry requirements. 1TS151 Forestry Basic Course, 15 credits or 1TS152 Sustainable small-scale forestry I 7,5 credits and 1TS153 Sustainable small-scale forestry II 7,5 credits or 1TS154 Sustainable small-scale forestry I+II 15 credits or 1TS141 Basic Course in Silviculture 7,5 credits and 1TS110 Ecology and Environment 7,5 credits or equivalent.

Objectives

After completing the course students are expected to:

- be able to give a comprehensive account of the development of a forestry business, the role of the entrepreneur, what impact the surrounding environment may have on the business, and to be able to describe what short-term and long-term problems, obstacles, and opportunities are associated with running a forestry business. The target includes gaining understanding of forest ownership ethical aspects and the surrounding society's demands for the cultivation of forests,
- have acquired fundamental knowledge on the taxation of forestry companies, be familiar with taxation law relevant to forestry companies, and be aware of what possibilities there are to improve the result of a forestry company through the tax system. To be familiar with the complex problems related to generational shifts in ownership and be able to perform a funding calculation at the purchase of property,
- possess a general knowledge of business economics and be able to apply methods and techniques for performing an economic analysis and an assessment of a company also considering even single forestry management issues from the

point of societal, as well as ethical aspects.

Content

The course content aims to provide students with the skills necessary to run a forestry business with respect to the administration and development of forest property, forest contracting, and other similar enterprises aiming to maximise the utilisation of the forest resource in different ways. The course contains the following components:

- directives and legislature on a national as well as on an international level, e.g. Water Framework Directive, climate acts, conservation acts, the Swedish Environmental Code, the Heritage Conservation Act, specific national environmental goals (e.g., Sustainable Forests), the Swedish Forestry Act, the Right of Public Access, formal protection of forests,
- property law (registration of property, ownership and rights of usage, easement, cooperatives),
- publicity (the principle of public access) and secrecy,
- public administrative law and municipal law,
- acquisition, ownership and transfer of forest enterprises,
- taxation; fiscal terminology, rules and regulations relevant to forest taxation,
- accountancy, financial control, budget work, and annual report.

Type of Instruction

The course will primarily be given in distance format using Internet and ICT technology, but it will also comprise get-togethers. The get-togethers may consist of excursions, lectures, exercises, laboratory work, educational visits, and seminars.

Examination

The course is assessed with the grades U, 3, 4 or 5.

Students are assessed through written examination, project work, and other written assignments. Both written and oral examinations may occur.

- Property law, 3.5 credits (U, 3, 4 eller 5)
- Assignment in the forestry company's business administration, 1 credits (U/G)
- Forestry company's business administration - exam, 3 credits (U, 3, 4 eller 5)

Repeat examination is offered in accordance with Local regulations for courses and examination at the first and second-cycle level at Linnaeus University.

If the university has decided that a student is entitled to special pedagogical support due to a disability, the examiner has the right to give a customised exam or to have the student conduct the exam in an alternative way.

Course Evaluation

During the course or in close connection to the course, a course evaluation is to be carried out. The result and analysis of the course evaluation are to be communicated to the students who have taken the course and to the students who are to participate in the course the next time it is offered. The course evaluation is carried out anonymously.

Credit Overlap

The course cannot be included in a degree along with the following courses of which the content fully, or partly, corresponds to the content of this course: 1TS092, 3,5 credits and 1TS015, 4 credits

Other

Certain elements on the course may result in expenses; these are paid for by the course participant.

Required Reading and Additional Study Material

Required reading

Skogsägarens företagsbok 2018, LRF Konsult. Boken ges ut varje år. <https://www.lrfkonsult.se/skogsagarens-foretagsbok>
Bengtsson, Bertil. Speciell Fastighetsrätt Miljöbalken, approx. 264 pages, Iustus Förlag, latest edition.
Victorin, Anders & Hager, Richard. Allmän Fastighetsrätt, approx. 271 pages, Iustus Förlag, latest edition 362 pages.
Lagstiftning: www.notisum.se, www.lagrummet.se

Materials distributed during the course.

Reference literature

Hansson, S., Arvidsson, P. & Lindqvist, H. Företags och räkenskapsanalys, Studentlitteratur ISBN 9144018622, 2006 (latest edition).
Trostek, W. 2012. Företagsekonomi för ickeekonomer. Bonnier Utbildning AB. ISBN 978915230327 (latest edition).