

## LLM (International Business Law)

### Class Schedule, Semester 2 – Academic Year 2025/2026

*Schedule is correct as at 21 July 2025*

*All classes will be conducted in-person at ECUPL Changning campus. Classroom will be updated nearer the start of the semester.*

Block	Dates	Course 1	Course 2
1	12 Jan – 16 Jan 2026	LL5454S Commercial Conflict of Laws (Ardavan Arzandeh)	LL5315S China's Tax Law and International Tax Policy (Li Na)
	19 Jan – 23 Jan 2026		
2	26 Jan – 30 Jan 2026	LC5074 Mergers & Acquisitions (Umakanth Varottil)	LL5513S Chinese Company and Capital Market Law (Chen Wenjing)
	2 Feb – 6 Feb 2026		
Recess	9 Feb – 13 Feb 2026	Spring Break (Lunar New Year 17 – 18 Feb 2026)	
	16 Feb – 20 Feb 2026		
3	23 Feb – 27 Feb 2026	LC5035 Taxation Issues in Cross-Border Transactions (Stephen Phua)	LL5293S Business Torts (A Kumaralingam)
	2 Mar – 6 Mar 2026		
Reading Period	7 Mar – 11 Mar 2026	For courses taught in Blocks 1 – 3	
Examination Period	12 Mar – 14 Mar 2026		
4	16 Mar – 20 Mar 2026	LL5188S Corporate Finance Law (Lan Luh Luh)	LC5186 International & Commercial Trusts Law (Chen Li )
	23 Mar – 27 Mar 2026		
5	30 Mar – 3 Apr 2026	LL5439S Applied Accounting and Finance for Lawyers (Kuan Cheng Tuck)	LL5xxxxS Secured Transactions Law (Dora Neo)
	6 Apr – 10 Apr 2026		
6	13 Apr – 17 Apr 2026	LL5445S Corporate Insolvency Law (Wee Meng Seng)	LL5314S Private Equity and Venture Capital: Law and Practice (Lin Lin)
	20 Apr – 24 Apr 2026		
Reading Period	25 Apr – 5 May 2026	For courses taught in Blocks 4 – 6 (Labour Day holiday in China 1 – 5 May 2026)	
Examination Period	6 May – 8 May 2026		

## LLM (International Business Law)

### Course List, Semester 2 – Academic Year 2025/2026

*List is updated 21 July 2025*

*The list of courses (ordered by title), course description and modes of assessment are subject to change without prior notice.*

<b>LL5439S Applied Accounting and Finance for Lawyers (4 units)</b>	<b>Adjunct Assoc Prof Kuan Cheng Tuck (NUS)</b>						
<p><b>Description</b></p> <p>This condensed course is designed to equip law students with the fundamental accounting knowledge and financial skills necessary to effectively advise clients in today's complex and highly regulated global landscape. By the end of this course, students will gain a broad understanding of key accounting principles and financial analysis techniques, enabling them to provide more informed and holistic legal counsel to their clients. The course is divided into three parts:</p> <p>Part 1: Demystifying accounting concepts and taxonomy;</p> <p>Part 2: Understanding the significance of primary information in financial statements; and</p> <p>Part 3: Analysing financial performance and risk – Applying key financial ratios to assess business health, solvency, and value, and identifying and mitigating financial risks.</p> <p><b>Preclusion</b></p> <p>Students who have studied financial accounting or similar courses.</p> <p><b>Mode of Assessment</b></p> <table data-bbox="199 1240 638 1346"> <tr> <td>Class Participation</td><td>10%</td></tr> <tr> <td>Test</td><td>20%</td></tr> <tr> <td>Take-Home Examination</td><td>70%</td></tr> </table>		Class Participation	10%	Test	20%	Take-Home Examination	70%
Class Participation	10%						
Test	20%						
Take-Home Examination	70%						
<b>LL5293S Business Torts (4 units)</b>	<b>Prof A Kumaralingam (NUS)</b>						
<p><b>Description</b></p> <p>This course concerns tort liability in the course of business. The first part of the course deals with professional negligence in the context of legal services, health services, construction industry and financial services. The second part of the course deals with intentional infliction of economic harm in the course of business. Some of the topics to be covered include inducing breach of contract, unlawful interference with trade, intimidation, conspiracy and deceit. The course will touch on the intersections between torts and other areas of the law, including the law of contract, competition law and intellectual property law.</p> <p><b>Preclusion</b></p> <p>Courses covering substantially the same ground.</p> <p><b>Mode of Assessment</b></p> <table data-bbox="199 1890 542 1960"> <tr> <td>Class Participation</td><td>20%</td></tr> <tr> <td>Final Exam</td><td>80%</td></tr> </table>		Class Participation	20%	Final Exam	80%		
Class Participation	20%						
Final Exam	80%						

<b>LL5515S China's Tax Law and International Tax Policy (4 units)</b>	<b>Prof Li Na (ECUPL)</b>				
<p><b><u>Description</u></b>            China's tax law and international tax policy play an important role in influencing cross-border transactions. Chinese tax system and treaty network could affect both business structure and profits derived from the transaction, while Chinese tax administration measures and the way to resolve tax disputes are factors for assessing business risk. This course will cover these Chinese tax issues through providing lectures, practical exploration and peer-learning in a seminar environment.</p> <p><b><u>Preclusion</u></b>            Students who have attended substantially similar courses before.</p> <p><b><u>Mode of Assessment</u></b></p> <table border="0"> <tr> <td>Class participation</td><td>30%</td></tr> <tr> <td>Final Exam</td><td>70%</td></tr> </table>		Class participation	30%	Final Exam	70%
Class participation	30%				
Final Exam	70%				
<b>LL5513S Chinese Company and Capital Market Law (4 units)</b>	<b>Assoc Prof Chen Wenjing (ECUPL)</b>				
<p><b><u>Description</u></b>            This course provides students with an opportunity to study selected issues of company and capital market laws in greater detail than can be covered in the typical introductory law course covering relevant topics. The course will also help the students to understand law in China's social and economic context by analyzing cases and statutory developments. Main issues in this course includes: incorporation and corporate personality, foreign investment enterprises, corporate financing, corporate governance, Chinese financial markets and regulatory framework, market manipulation and insider trading. Topics will be discussed on a comparative approach to broaden the students' outlook.</p> <p><b><u>Preclusion</u></b>            Students who have attended substantially similar courses before.</p> <p><b><u>Mode of Assessment</u></b></p> <table border="0"> <tr> <td>Class participation</td><td>30%</td></tr> <tr> <td>Final Exam</td><td>70%</td></tr> </table>		Class participation	30%	Final Exam	70%
Class participation	30%				
Final Exam	70%				

<b>LL5454S Commercial Conflict of Laws (4 units)</b>	<b>Assoc Prof Ardavan Arzandeh (NUS)</b>				
<p><b><u>Description</u></b>          Commercial conflict of laws is a significant area of legal scholarship and practice. The chief aim of this course is to examine the foundational principles of commercial conflict of laws from the perspective of courts in Singapore. First, the course identifies and assesses the set of rules based on which Singapore courts decide whether to entertain international commercial disputes. Second, the course outlines the rules according to which courts in Singapore give effect to foreign judgments. Finally, the course outlines the provisions based on which Singapore courts determine the law governing the parties' cross-border disputes.</p> <p><b><u>Prerequisite</u></b>          Undergraduate Contract and Tort</p> <p><b><u>Preclusion</u></b>          International Commercial Litigation; Principles of Conflict of Laws; Maritime Conflict of Laws; Private International Law; Commercial Conflict of Laws at NUS Law, or a substantially similar course elsewhere.</p> <p><b><u>Mode of Assessment</u></b></p> <table> <tr> <td>Class Participation</td><td>25%</td></tr> <tr> <td>Final examination</td><td>75%</td></tr> </table>		Class Participation	25%	Final examination	75%
Class Participation	25%				
Final examination	75%				
<b>LL5188S Corporate Finance Law (4 units)</b>	<b>Assoc Prof Lan Luh Luh (NUS)</b>				
<p><b><u>Description</u></b>          This course is designed to provide an overview on selected legal issues in corporate finance, i.e. raising of funds by a company from the domestic and international markets. Major topics covered include understanding the various financing options – from private to public markets, from equity to debt. We will be looking at equity financing through private equity capital injection pre-IPO and listing on recognised exchanges and debt financing such as syndicated loans and bond issues. Special topics such as securitization will also be considered.</p> <p><b><u>Prerequisite</u></b>          Candidates must have completed the compulsory course “Elements of Company Law” before he/she is allowed to take this course.</p> <p><b><u>Preclusion</u></b>          LL4188V/LL5188V/LL6188V/LLJ5188V Corporate Finance Law or LL4412/LL5412/LL6412/LJ5412 Securities and Capital Market Regulation.</p> <p><b><u>Mode of Assessment</u></b></p> <table> <tr> <td>Class Participation</td><td>20%</td></tr> <tr> <td>Final examination</td><td>80%</td></tr> </table>		Class Participation	20%	Final examination	80%
Class Participation	20%				
Final examination	80%				

<b>LL5445S Corporate Insolvency Law (4 units)</b>	<b>Assoc Prof Wee Meng Seng (NUS)</b>
<p><b><u>Description</u></b>            Insolvency law is important to virtually all aspects of commercial activity. This course consists of three components. The first is an introduction to credit and security. The second is on insolvent winding up and receivership. The third part is on rescue and the topics include informal workout and scheme of arrangement. The course is based on the insolvency law of the Hong Kong Special Administrative Region, which shares many similarities with the insolvency laws of United Kingdom and former colonies of the British Empire. The course is specifically designed for IBL students, taking into account their background and needs to deliver a good learning experience.</p> <p><b><u>Prerequisite</u></b>            Elements of Company Law or its equivalent in a common law jurisdiction.</p> <p><b><u>Preclusion</u></b>            Students who have studied insolvency law or cross-border insolvency law or similar subjects in a commonwealth jurisdiction.</p> <p><b><u>Mode of Assessment</u></b> (updated 22 July 2025)            Class Participation      20%            Take-Home Exam        80%</p>	
<b>LC5186 International &amp; Commercial Trusts Law (4 units)</b>	<b>Adjunct Assoc Prof Chen Li (NUS)</b>
<p><b><u>Description</u></b>            This course introduces the basic principles and practice of using the trust device in commercial transactions. Topics examined will include conceptual foundation of trusts, creation of trusts, powers and duties of trustees, rights of beneficiaries, mechanisms of control, asset protection trusts, trading trusts, and non-charitable purpose trusts. The course takes on a comparative approach to broaden students' outlook, by analysing cases and statutory developments across several jurisdictions and evaluating their impact on the modern use of the commercial trust vehicle.</p> <p><b><u>Preclusion</u></b>            Students who have read International Trusts.</p> <p><b><u>Mode of Assessment</u></b>            Take-Home Examination      100%</p>	

<b>LC5074 Mergers &amp; Acquisitions (4 units)</b>	<b>Prof Umakanth Varottil (NUS)</b>
<p><b><u>Description</u></b>            The course will begin with an evaluation of the business rationale for M&amp;As and a discussion of the various types of transactions and related terminology. The regulatory issues surrounding these transactions will be analyzed through an examination of the applicable laws and regulations. While the law in Singapore would be considered as the frame of reference, the course will contain an international comparative perspective including comparisons with the position in the U.K. and the U.S. While corporate and securities law issues form the thrust, incidental reference will be made to accounting, tax and competition law considerations. Finally, the transactional perspective will consider various structuring matters, planning aspects, transaction costs and impact on various stakeholders.</p> <p><b><u>Preclusion</u></b>            Students who have read Mergers &amp; Acquisitions/ courses covering substantially the same ground.</p> <p><b><u>Mode of Assessment</u></b>            Class Participation      10%            Final Examination      90%</p>	
<b>LL5314S Private Equity and Venture Capital: Law and Practice (4 units)</b>	<b>Assoc Prof Lin Lin (NUS)</b>
<p><b><u>Description</u></b>            This course is designed to provide students with an understanding of the legal issues that arise in private equity and venture capital from both practical and theoretical perspectives. The topics that will be covered explore the laws and practices relating to the whole cycle of venture capital and private equity, including fundraising, investments, exits, foreign investments and regulation. The course will also discuss private equity and venture capital in ESG investments. Certain topics of this course will provide relevant comparisons with private equity and venture capital in China, Singapore and the U.S. It will be of interest to legal professionals in the private equity and venture capital sectors.</p> <p><b><u>Preclusion</u></b>            Courses covering substantially the same ground.</p> <p><b><u>Mode of Assessment</u></b>            Class Participation      30%            Take-Home Examination      70%</p>	

LL5xxxS Secured Transactions Law (course code to be confirmed) (4 units)	Assoc Prof Dora Neo (NUS)				
<p><b><u>Description</u></b>            The availability of financing is crucial for business success and economic development. This, in turn, depends largely on the ability of the borrower to provide collateral that can protect the lender in the event of the borrower's insolvency. Assets forming collateral can be divided into two main classes: real property (land) and personal property (all forms of property other than land). This course will focus on security over personal property. It will discuss the creation, perfection, priority and enforcement of security interests in various forms of personal property. The core material will be based on Singapore law. Students will obtain a good understanding of the principles of personal property security under the traditional common law approach. This will stand them in good stead for practice in Singapore as well as jurisdictions like the United Kingdom and Hong Kong where a similar approach is taken. General familiarity with the issues and framework of a typical personal property security transaction will be useful for commercial practice globally. This course will also provide international and comparative perspectives on personal property security law. For instance, an increasing number of jurisdictions have enacted comprehensive personal property statutes. Further, international organisations such as UNCITRAL and UNIDROIT have been active in encouraging personal property security law reform worldwide by preparing model laws and guides. Students will gain an appreciation of alternative approaches to the issues raised when taking security over personal property.</p> <p><b><u>Prerequisite</u></b>            Nil</p> <p><b><u>Preclusion</u></b>            Nil</p> <p><b><u>Mode of Assessment</u></b></p> <table> <tr> <td>Class Participation</td><td>20%</td></tr> <tr> <td>Take-Home Examination</td><td>80%</td></tr> </table>		Class Participation	20%	Take-Home Examination	80%
Class Participation	20%				
Take-Home Examination	80%				

LC5035 Taxation Issues in Cross-Border Transactions (4 units)	Assoc Prof Stephen Phua (NUS)						
<p><b><u>Description</u></b>            In a global economy, businesses have to deal with cross-border taxation challenges. These issues include multiple taxation from moving people, capital and goods between countries, and how Double Taxation Agreements (DTAs) are designed to solve or reduce double taxation. The course uses case studies/realistic commercial transactions to help students identify the main tax risks of cross-border transactions. As part of a strategy to reduce tax costs of inbound and outbound investments, tax planning methods/tools like tax arbitrage, use of tax havens, choice of investment vehicle, use of debt vs equity, and repatriation of income will be discussed. The course will also analyse changing global tax trends arising from increased mobility of capital and technology, and how these may impact a nation's ability to remain tax competitive. In particular, the course will address some of the major tax reforms to reduce loop holes and cross-border tax abuse by multi-national enterprises under the ambitious initiative by the OECD/G20 Base Erosion and Profit Shifting 2015 (BEPS). No prior tax or accounting knowledge is required. The course does not test accounting rules or require mathematical skills to compute tax.</p> <p><b><u>Preclusion</u></b>            Courses covering substantially the same ground.</p> <p><b><u>Mode of Assessment</u></b></p> <table> <tr> <td>Class Participation</td><td>10%</td></tr> <tr> <td>MCQ Test</td><td>40%</td></tr> <tr> <td>Final Exam</td><td>50%</td></tr> </table>		Class Participation	10%	MCQ Test	40%	Final Exam	50%
Class Participation	10%						
MCQ Test	40%						
Final Exam	50%						



## LLM (International Business Law)

### Examination Schedule, Semester 2 – Academic Year 2025/2026

*Schedule is correct as at 21 July 2025*

*Final Exams will be held in-person at ECUPL using Exemplify software*

*Research Papers and Take-Home Exams will be submitted via Canvas platform*

#### BLOCK 1, 2 and 3

Block	Exam Date/Time	Type/Venue	Course
1	Thursday, 12 March 2026 0900 hrs to 1100 hrs	Final Exam (Room TBC)	LL5454S Commercial Conflict of Laws (Ardavan Arzandeh)
1	Thursday, 12 March 2026 0900 hrs to 1100 hrs	Final Exam (Room TBC)	LL5315S China's Tax Law and International Tax Policy (Li Na)
2	Friday, 13 March 2026 0900 hrs to 1100 hrs	Final Exam (Room TBC)	LC5074 Mergers & Acquisitions (Umakanth Varottil)
2	Friday, 13 March 2026 0900 hrs to 1100 hrs	Final Exam (Room TBC)	LL5513S Chinese Company and Capital Market Law (Chen Wenjing)
3	Saturday, 14 March 2026 0900 hrs to 1100 hrs	Final Exam (Room TBC)	LC5035 Taxation Issues in Cross-Border Transactions (Stephen Phua)
3	Saturday, 14 March 2026 0900 hrs to 1100 hrs	Final Exam (Room TBC)	LL5293S Business Torts (A Kumaralingam)

#### BLOCK 4, 5 and 6

Block	Exam Date/Time	Type/Venue	Course
4	Wednesday, 6 May 2026 0900 hrs to 1100 hrs	Final Exam (Room TBC)	LL5188S Corporate Finance Law (Lan Luh Luh)
4	Wednesday, 6 May 2026 0900 hrs to 1500 hrs	Take-Home examination	LC5186 International & Commercial Trusts Law (Chen Li )
5	Thursday, 7 May 2026 0900 hrs – 1230 hrs	Take-Home examination	LL5439S Applied Accounting and Finance for Lawyers (Kuan Cheng Tuck)
5	Thursday, 7 May 2026 0900 hrs to 1100 hrs	Final Exam (Room TBC)	LL5xxxxS Secured Transactions Law (Dora Neo)
6	Friday, 8 May 2026 0900 hrs – 1500 hrs	Take-Home examination	LL5445S Corporate Insolvency Law (Wee Meng Seng)
6	Friday, 8 May 2026 0900 hrs to 1200 hrs	Take-Home examination	LL5314S Private Equity and Venture Capital: Law and Practice (Lin Lin)