APPLIES TO ACADEMIC YEAR
2001/2002

JUR 9808 Business Taxation

Program
Bachelor of Business Administration Program in Business Law, The Associate Degree Program in Business Administration

Responsible for the course
Tor S Kildal

Department
Accounting - Auditing and Law

Term
Spring

ECTS Credits
6

Objective

The objective of this course is to provide the students with the necessary overview of the field of taxation, in order to identify important problems, especially regarding business and corporate taxation and reorganizations. The students are expected to identify important legislation and be updated on any law amendments and the concrete use of important methods.

Prerequisites
BØK 9700 Managerial Accounting, and JUR 9755 Business Law from year 1.
BØK 9805 Accounting and Taxation, and JUR 9807 Value Added Tax from year 2.

Compulsory literature

Magnus, Per og Svein Tore Nilsen. *Skatte-nøkkelen* . Siste utg. Oslo: Skattebetalerforeningen.
Skaar, Arvid Aage og Tor S. Kildal. 2000. *Bedriftsskatterett* . 9.utg. Oslo: Gyldendal Akademisk.
Gjems-Onstad, Ole, red. *Skattelovsamlingen* . Siste utg. Oslo: Gyldendal Akademisk.

Workbook:
Kildal, Tor S. *Oppgaver i Bedriftsskatterett: med løsninger* . 2000. Oslo: Gyldendal Akademisk.

Recommended literature

Gjems-Onstad, Ole. *Norsk Bedriftsskatterett* . Siste utg. Oslo: Gyldendal Akademisk.
Lignings-ABC . Siste utg. Oslo: Skattedirektoratet.

Course outline

Computer-based tools
Computer-based tools are not compulsory.

Course structure
42 hours of lectures with an emphasis on the parts of the literature that students usually find difficult.

Evaluation
A three-hour written examination.

Evaluation code(s)
JUR 98081- written exam, accounts for 100% of the grade in JUR 9808, 2 credits

Aids at the examination

The Norwegian code of laws, programmable calculator

Makeup exam
The next ordinary exam for the course.