



APPLIES TO ACADEMIC YEAR 2005/2006

## JUR 9808 Business Taxation

### Program

Associate Degree Program in Business Administration (ARF), Bachelor in Business Law (3. year)

### Responsible for the course

Tor S Kildal

### Department

Accounting - Auditing and Law

### Term

According to study plan

### 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 (or JUR 2400 Legal issues) from year 1.

BØK 9805 Accounting and Taxation, and JUR 9807 Value Added Tax from year 2.

### Compulsory literature

#### Books:

Gjems-Onstad, Ole, red. Skattelovsamlingen. Siste utgave. Oslo: Gyldendal akademisk. Eksamen er basert på at man har med seg siste utgave av lovsamlingen. Særtrykk mv er ikke nødvendig. Eventuell nødvendig tilleggsinformasjon vedlegges oppgaven.  
Skaar, Arvid Aage og Tor S. Kildal. 2005. Bedriftsskatterett. 10. utg.. Oslo: Gyldendal akademisk

### Recommended literature

#### Books:

Kildal, Tor S. 2004. Oppgaver i bedriftsskatterett: med løsninger. 2. utg.. Oslo: Gyldendal akademisk

### Course outline

### Computer-based tools

Computer-based tools are not compulsory.

### Course structure

Lectures with an emphasis on the parts of the literature that students usually find difficult.

### Evaluation

A three-hour individual written examination concludes the course.

### Evaluation code(s)

JUR 98081- written exam, accounts for 100% of the grade in JUR 9808 Business Taxation, 6 ECTS credits

### Aids at the examination

The Norwegian code of laws, programmable calculator

**Makeup exam**

The next ordinary exam for the course.