



APPLIES TO ACADEMIC YEAR 2006/2007

BØK 2300 Business Taxation

Program

Bachelor of Science in Business (3. year), Bachelor of Science in Marketing (3. year)

Responsible for the course

Rune Hansen

Department

Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

6

Objective

The objective of the course is to provide the students with the necessary overview of the field of taxation. Students will learn to identify important issues about taxation and charge of industries, and to see importance in rational tax planning. The course includes the most relevant rules and methods for taxation of industry, companies, participants and rules for value-added tax.

Prerequisites

First year of Bachelor of Science in Business, Bachelor of Science in Marketing or equivalent.

Compulsory literature

Books:

Gjems-Onstad, Ole og Tor S. Kildal. 2005. Lærebok i merverdiavgift. 2. utgave. Oslo: Gyldendal Akademisk
Gjems-Onstad, Ole. red. 2005. Skattelover og sentrale forskrifter, studenthefte. 15. utgave. Oslo: Gyldendal Akademisk
Skaar, Arvid Aage og Tor S. Kildal. 2005. Bedriftsskatterett. 10. utgave. Oslo: Gyldendal Akademisk

Recommended literature

Books:

Kildal, Tor S. 2005. Oppgaver i bedriftsskatterett. 3. utgave. Oslo: Gyldendal Akademisk

Course outline

Business activity; write-offs and allocations in tax accounting
Personal income from business
Taxation of limited company and shareholders
Taxation of participants in general partnership
Added value taxation

Computer-based tools

Computer based tools are not required. Students will however, benefit of using sources from Norsk Elektronisk Skattebibliotek.

Course structure

The course will consist of 36 lecturing hours, problem solving, group work and discussions with an emphasis on issues that students usually find difficult.

Evaluation

A three-hour written examination concludes the course,

Evaluation code(s)

BØK 23001 Business Taxation – written exam, count 100% to obtain final grade in the course
BØK 2300, 6 credits.

Aids at the examination

Compulsory tax laws.

Advanced calculator.

Makeup exam

Not set.