



APPLIES TO ACADEMIC YEAR 2006/2007

GRA 6251 Business Law

Program

Master in Professional Accountancy

Responsible for the course

Tore Bråthen

Department

Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

12

State-authorized public accountants have demanding tasks relating to company law issues, this course therefore provides a thorough and advanced coverage of company law legislation, which will also strengthen the auditor's competence in accounting law and tax law. An in-depth introduction is also given to other legal disciplines in which the auditor needs expert knowledge and is required to carry out tasks due to various public regulations.

Objective

The course gives a deeper understanding of central subject areas for state-authorized public accountants. The students shall acquire a basic knowledge of company law; gain a good insight into the rules governing public limited companies and private limited companies, and in-depth knowledge of the rules governing the company's capital.

The students shall also gain a good understanding of:

- Selected areas of contract law
- Mortgage rules that enable an assessment of a company's security and secured debt
- Basic knowledge of the rules concerning debt settlement proceedings and bankruptcy
- Basic knowledge of labour law rules, and a good insight into the rules governing restructuring and reorganization.

Prerequisites

Students are expected to have prior knowledge equivalent to the admission requirements of the master's programme in public accounting.

Compulsory literature

Books:

Andenæs, Mads Henry. 1998. Aksjeselskaper og allmennaksjeselskaper. 3. utg. Oslo: M.H.Andenæs

Bergsåker, Trygve. 2001. Lærebok i pengekravsrett: Tilpasset privatrett grunnfag ved Universitetet i Oslo. 2. utg. Oslo: T. Bergsåker

Bråthen, Tore. 1987. Selskapslovens regler om kommandittselskap. Jussens Venner (2): 55-99

Børresen, Pål. 2005. Konkurs: Enkeltforfølgning, gjeldsforhandlinger og konkurs. 5. utg. Oslo: Cappelen Akademisk

Den norske revisorforening. 2002. Egenkapitaltransaksjoner. 2. utg. Oslo: Den norske revisorforening

Falkanger, Thor. 2004. Introduksjon til panteretten: stiftelse og virkninger, herunder om tvangsfullbyrdelse. Oslo: Universitetsforl

Friberg, Odd, Jan Fougner og Lars Holo. 2003. Arbeidsmiljøloven: Kommentarer til lov av 4. februar 1977 om arbeidervern og arbeidsmiljø m.v. med endringer, sist ved endringslov av 30. april 1998 nr 24. 8. utg. Oslo: Universitetsforlaget

Giertsen, Johan. 2006. Avtaler. Oslo: Universitetsforl.

Gjone, Tor Aa. og Erik C. Aagaard. 2002. Bedriftens personalhåndbok: Rett og plikt i arbeidsforhold. 6. utg.. Oslo: Universitetsforlaget

Hov, Jo. 2002. Avtalebrudd og partsskifte: Kontraktsrett II. 2. utg. Oslo: Papinian. Med unntak av kap. 2, 21, 22

Aarbakke, Magnus. 2004. Ansvarlige selskaper og indre selskaper. 6. utg. Oslo: Universitetsforl.

Recommended literature**Course outline**

Company law, contract law, debt collection law, bankruptcy law, labour law.

Computer-based tools

Blackboard

Course structure

The course provides a deeper understanding of subjects that are crucial for state-authorized public accountants. The various topics must be regarded in context; not all topics will be covered in the lectures.

Evaluation

The evaluation consists of a term paper that counts 30% of the final grade and a written 6-hour exam that counts 70% of the final grade.

Evaluation code(s)

GRA 62511

Aids at the examination

The Norwegian code of laws, Compilation of tax laws, Auditor's manual.

Makeup exam

A makeup exam is held in connection with the next regular scheduled exam in the course. If the course evaluation consists of class participation or process elements, the whole course must be evaluated if a student wants to retake an exam.

Academic honesty and trust are important to all of us as individuals, and they are encouraged and promoted by the honor system. This is a most significant university tradition. The honor system is the responsibility of students. As faculty, we share the commitment to the ideals of the honor system.

At no time should notes or papers or personal consultations based on previous semesters of this course be used. As part of the honor code papers handed in as part of the course is, at the discretion of the professor, scanned for plagiarism. We are using Safe Assignment in Black Board for this purpose. Any violation of the honor code will be dealt with in accordance with BI's procedures on cheating. These issues are a serious matter to everyone associated with the program. They are at the heart of the Honor Code and academy integrity. If you have any questions about your responsibilities under the honor code, please ask.