



APPLIES TO ACADEMIC YEAR 2006/2007

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 2305 Managerial and Financial Accounting I (or BØK 2301 Managerial Accounting), and JUR 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. 2005. Oppgaver i bedriftsskatterett: med løsninger. 3. 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, Advanced calculator.

Makeup exam

The next ordinary exam for the course.