APPLIES TO ACADEMIC YEAR 2007/2008

BØK 2300 Business Taxation

Program
Bachelor of Science in Business (3. year).

Responsible for the course
Rune J Hansen

Department
Accounting - Auditing and Law

Term
According to study plan

ECTS Credits
6

Language of instruction
Norwegian

Objective
The objective of the course is to provide the students with the necessary overview of the filed 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. Skattelover og sentrale forskrifter, studenthefte. Siste utg. 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.

Support materials at written examinations are explained under exam information in our web-based student handbook. Please note use of calculator. http://www.bi.no/studenthandbook

Makeup exam

Not set.