



APPLIES TO ACADEMIC YEAR 2007/2008

## 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

### Language of instruction

Norwegian

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:

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

Bråthen, Tore. 2006. Selskapsrett. 2. utg. Oslo : Focus forl

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

Den norske revisorforening. 2007. Egenkapitaltransaksjoner. 3. utg. Oslo: Den norske revisorforening

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

Fougner, Jan, Lars Holo og Odd Friberg. 2003. Arbeidsmiljøloven : lov av 4. februar 1977 nr. 4 om arbeidervern og arbeidsmiljø m.v. : kommentarutgave. 8. utg. Oslo: Universitetsforlaget

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

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

Aagaard, Erik C. og Nina Melsom. 2002. Bedriftens personalhåndbok : rett og plikt i arbeidsforhold. 7. utg. Oslo : Gyldendal akademisk

### Articles:

Johan Giertsen. Selskapsfinansierte aksjeerwerb. Aksjeloven og allmennaksjeloven § 8-10. Revisjon og Regnskap 2002 nr. 6 s. 18 flg.  
Kari Birkeland. EU Kommisjonens forslag til forenkling av annet selskapsdirektiv. Tidsskrift for Forretningsjus 2005:4. Gyldendal Akademisk. s. 517-557  
Liv Stølen. Konsernledelse - Gjelder det en Rozenblum-doktrine i norsk rett?. Nordisk Tidsskrift for Selskapsret (NTS) 2004:4. Jurist og økonomforbundets forlag. 402-419  
Tore Bråthen. Selskapers kjøp og salg av egne aksjer etter norsk rett. Nordisk Tidsskrift for Selskapsret 2000:2. Jurist og Økonomforbundets forlag. s. 147-170

#### **Collection of articles:**

Johan Giertsen. 2002. Har aksjonæravtaler selskapsrettslige virkninger?. Holgerson, Krüger, Lilleholt (red.): Nybrott og odling. Festskrift til Nils Nygaard på 70-årsdagen 3. april 2002. Fagbokforlaget 82-7674-827-1. 533-545  
Tore Bråthen. København 2003. Avtaler mellom selskap og aksjonær i norsk rett. Iversen, Kristensen, Werlauff (red.): Hyldestskrift til Jørgen Nørgaard. Jurist og Økonomforbundets forlag. s. 875-893

#### **Other:**

Tore Bråthen. Aksjonærlån. Upublisert manuskript 2007

#### **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.

Specific Information regarding student evaluation will be provided in class. Please note that while attendance is not compulsory in all courses, it is the student's responsibility to obtain any information provided in class that is not included on the course homepage/Blackboard or text book.

#### **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 account for 100% of the final grade in the course GRA 6251.

#### **Aids at the examination**

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

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**

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.

#### **Honor code**

Academic honesty and trust are important to all of us as individuals, and represent values that are encouraged and promoted by the honor code system. This is a most significant university tradition. Students are responsible for familiarizing themselves with the ideals of the honor code system, to which the faculty are also deeply committed.

Any violation of the honor code will be dealt with in accordance with BI's procedures for cheating. These issues are a serious matter to everyone associated with the programs at BI and 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.

