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
Department of Accounting - Auditing and Law

Term
According to study plan

ECTS Credits
6

Language of instruction
Norwegian

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 2601Managerial Accounting I and BØK 2602 Managerial Accounting II, 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 utg. Oslo: Ad Notam Gyldendal. Eksamen er basert på at man har med seg siste utgave av lovsamlingen.
Kildal, Tor S.. 2005. Oppgaver i bedriftsskatterett: Med løsninger. 3. utg.. Oslo: Gyldendal akademisk
Skaar, Arvid Aage og Tor S. Kildal. 2005. Bedriftsskatterett. 10. utg. Oslo : Gyldendal akademisk

Recommended literature
Books:
Skattedirektoratet. Lignings-ABC. Siste utgave. Oslo: Fagbokforl

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 and BI-approved exam calculator are allowed.

Exam aids at written examinations are explained under exam information in our web-based Student handbook. Please note use of calculator and dictionary.
http://www.bi.edu/studenthandbook/examaids

Makeup exam
The next ordinary exam for the course.