



APPLIES TO ACADEMIC YEAR 2009/2010

BØK 2300 Business Taxation

Programme

Bachelor of Science in Business (3. year).

Responsible for the course

Department

Department of Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

6

Language of instruction

Norwegian

Introduction

Objective

The objective of the course is to provide the students with the necessary overview of the field of taxation. Students will learn to identify important issues in business taxation, and to see the importance of 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 business administration or equivalent.

Compulsory reading

Books:

Gjems-Onstad, Ole og Tor S. Kildal. 2005. Lærebok i merverdiavgift. 2. utg. Oslo : Gyldendal akademisk

Gjems-Onstad, Ole, red. Skattelover og sentrale forskrifter: studenthefte. Siste utg. Oslo : Gyldendal akademisk

Skaar, Arvid Aage og Tor S. Kildal. 2009. Bedriftsskatterett. 11. utg. Oslo : Gyldendal akademisk

Recommended reading

Books:

Kildal, Tor S. 2009. Oppgaver i bedriftsskatterett : med løsninger. 4. utg. Oslo : Gyldendal akademisk

Course outline

- Business activity; write-offs and allocations in tax accounting
- Personal income from business
- Taxation of limited companies and shareholders
- Taxation of participants in general partnerships
- Added value taxation

Computer-based tools

Computer-based tools are not required. Students will however, benefit from using 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.

Examination

A three-hour written examination concludes the course,

Exam code(s)

BØK 23001 Business Taxation – written exam, counts 100% to obtain a final grade in the course BØK 2300, 6 credits.

Examination support materials

Compulsory tax laws. BI-approved exam calculator.

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>.

Re-sit examination

A resit is held in connection with the next regular, scheduled exam in the course.

Additional information

Due to changes in our Bachelor Programmes from autumn 2009, there also will be changes in every single course.

This course will be lectured for the last time autumn 2010. Re-sit exam will be offered every term from autumn 2011 even spring 2013.