



APPLIES TO ACADEMIC YEAR 2009/2010

GRA 6272 Company Law

Programme

Master in Professional Accountancy

Responsible for the course

Department

Department of Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

6

Language of instruction

Norwegian

Introduction

Certified 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.

Learning outcome

The course gives a deeper understanding of a vital subject area for certified 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.

Prerequisites

Students are expected to have prior knowledge equivalent to the admission requirements of the master's programme in public accounting.

Compulsory reading

Books:

2007. Egenkapitaltransaksjoner. 3. utg. Oslo : Den norske revisorforening DnR forl
Bråthen, Tore. 2008. Selskapsrett. 3. utg. Oslo: Focus : Universitetsforlaget

Articles:

Birkeland, Kari. Revisors ansvar for aksjekapital som er bekreftet innbetalt i forbindelse med stiftelse av selskap. Nordisk Tidsskrift for Selskapsret (NTS) 2007:1 s. 55-65. Jurist- og Økonomforbundets forlag DJØF
Bråthen, Tore. 2000:2 s. 147-170. Selskapers kjøp og salg av egne aksjer etter norsk rett.. Nordisk Tidsskrift for Selskapsret (NTS). Jurist og Økonomforbundets forlag DJØF
Bråthen, Tore. Selskapers avtaler med sine aksjonærer og medlemmer av ledelsen. Nordisk Tidsskrift for Selskapsret (NTS) 2008:3 s. 65-89. Jurist og Økonomforbundets forlag DJØF
Giertsen, Johan. 2002. Selskapsfinansierte aksjeerverv. Aksjeloven og allmennaksjeloven § 8-10. Revisjon og Regnskap. nr. 6. s. 18 flg
Stølen, Liv. 2004. Konsernledelse - Gjelder det en Rozenblum-doktrine i norsk rett?. Nordisk Tidsskrift for Selskapsret (NTS). 4. Jurist og økonomforbundets forlag. s. 402-419

Collection of articles:

Giertsen, Johan. 2002. Har aksjonæravtaler selskapsrettslige virkninger?. Holgerson, Krüger, Lilleholt (red.): Nybrott og odling. Festskrift til Nils Nygaard på 70-årsdagen 3. april 2002 s. 533-545. Fagbokforlaget

Recommended reading

Course outline

Company law

Computer-based tools

Blackboard

Learning process and workload

The course provides a deeper understanding of subjects that are crucial for certified public accountants. The various topics must be regarded in context; not all topics will be covered in the lectures.

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

Examination

The evaluation is a term paper to be written in groups organized by BI. The groups will normally consist of max three students.

Specific information regarding student evaluation beyond the information given in the course description will be provided in class. This information may be relevant for requirements for term papers or other hand-ins, and/or where class participation can be one of several elements of the overall evaluation.

Exam code(s)

GRA 62721 which accounts for 100% of the course grade.

Examination support materials

All aids are allowed. Only BI-approved calculators are permitted.

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

Re-takes are only possible at the next time a course will be held. When the course evaluation has a separate exam code for each part of the evaluation it is possible to retake parts of the evaluation. Otherwise, the whole course must be re-evaluated when a student wants to retake an exam. Retake examinations entail an extra examination fee.

Additional information**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 academic integrity. If you have any questions about your responsibilities under the honor code, please ask.