APPLIES TO ACADEMIC YEAR 2010/2011

GRA 6271 Business 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 various legal issues. An in-depth introduction is therefore given to legal disciplines in which the auditor needs expert knowledge and is required to carry out tasks due to various public regulations.

Learning outcome
The course gives a deeper understanding of central subject areas for certified public accountants.
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 professional accountancy.

Compulsory reading
Books:
Bergsåker, Trygve. 2001. Lærebok i pengekravsrett : tilpasset privatrett grunnfag ved Universitetet i Oslo. 2. utg. Oslo : T. Bergsåker
Børressen, Pål B. 2007. Konkurs : enkeltforfølgning, gjeldsforhandlinger og konkurs. 6. utg. Oslo : Cappelen akademisk forlag
Falkanger, Thor. 2004. Introduksjon til panteretten : stiftelse og virkninger, herunder om tvangsfullbyrdelse. Oslo : Universitetsforlaget
Giertsen, Johan. 2006. Avtaler. Oslo : Universitetsforlaget
Hov, Jo. 2002. Kontraktsrett : 2 : Avtalebrudd og partsskifte. 2. utg. Oslo : Papinian. Med unntak av kap. 2, 21, 22
Storeng, Nils H., Tom Henrik Beck og Arve Due Lund. 2006. Arbeidslivets spilleregler. Oslo : Universitetsforlaget. Del 1 s. 25-42, del 2 s. 43-226, del 3 s. 227-394, 407-415, del 4 s. 417-421, s. 461-463, del 5 s. 465-503

Other:
I løpet av kurset kan det bli delt ut materiale på flere emner som er relevante for kurset og eksamen

Recommended reading

Course outline
Contract law, debt collection law, bankruptcy law, labour law.

Computer-based tools

It's learning.

Learning process and workload

A course of 6 ECTS credits corresponds to a workload of 160-180 hours.
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/It's learning or text book.

Examination

The course evaluation is a three-hour individual written exam consisting of both practical and theoretical questions.

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.

Examination code(s)

GRA 62711 which accounts for 100% of the grade in the course.

Examination support materials

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

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

It is only possible to retake an examination when the course is next taught.
The assessment in some courses is based on more than one exam code.
Where this is the case, you may retake only the assessed components of one of these exam codes.
Where this is not the case, all of the assessed components of the course must be retaken.
All retaken examinations will incur an additional 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.