BI

APPLIES TO ACADEMIC YEAR 2010/2011

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. 2007. Revisors ansvar for aksjekapital som er bekreftet innbetalt i forbindelse med stiftelse av selskap. Nordisk Tidsskrift for Selskabsret (NTS). 9 (1). Jurist- og Økonomforbundets forlag DJØF. s. 55-65
Bråthen, Tore. 2000. Selskapers kjøp og salg av egne aksjer etter norsk rett.. Nordisk Tidsskrift for Selskabsret (NTS). 2 (2). Jurist og Økonomforbundets forlag DJØF. s. 147-170
Bråthen, Tore. 2008. Selskapers avtaler med sine aksjonærer og medlemmer av ledelsen. Nordisk Tidsskrift for Selskabsret (NTS). 10 (3). Jurist og Økonomforbundets forlag DJØF. s. 65-89
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 Selskabsret (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

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
Company 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 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.

Examination code(s)
GRA 62721 which accounts for 100% of the course grade.

Examination support materials
All aids 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

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.