



APPLIES TO ACADEMIC YEAR 2011/2012

GRA 6215 Corporate Taxation and Value Added Taxation

Programme

Master of Science in Business and Economics, Master of Science in Business and Economics (Business Law - Tax and Accounting), Specialization Course

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

Introduction

This course offers an overview of the more complex aspects of business tax law and value added tax law.

Learning outcome

The objective of this course is to give the students a basic understanding of tax law at such a level that they may be able to understand the tax aspects of the more complex transactions involving modern business corporations. To achieve this aim, it is necessary to deal with the interaction of tax law, company law, accounting law and value added tax law.

Prerequisites

A bachelor degree in business or equivalent.

Compulsory reading

Books:

Gjems-Onstad, Ole og Tor S. Kildal. 2009. Lærebok i merverdiavgift : merverdiavgiftsloven 2009. 3. utg. Gyldendal Akademisk
Gjems-Onstad, Ole, red. Skattelovsamlingen. Siste utg. Gyldendal akademisk
Kildal, Tor S. 2009. Oppgaver i bedriftsskatterett : med løsninger. 4. utg. Gyldendal akademisk
Skaar, Arvid Aage, Tor S. Kildal. 2009. Bedriftsskatterett. 11. utg. Gyldendal akademisk

Other:

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

Recommended reading

Books:

Gjems-Onstad, Ole og Tor S. Kildal. 2009. Merverdiavgift : spørsmål og svar : merverdiavgiftsloven 2009. 5. utg. Gyldendal Akademisk.

Course outline

- Sources of tax law
- Dividend taxation
- Partnership taxation
- Taxation of groups and inter-group transfers
- Taxable persons in value added tax law

Computer-based tools

The students will be introduced to the Norwegian Electronic Tax Library. It's learning/homepage.

Learning process and workload

A course of 6 ECTS credits corresponds to a workload of 160-180 hours.

The course will consist of lectures, problem solving, group work and discussions.

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

A three hour written exam.

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 62151 accounts for 100 % of the final grade in the course GRA 6215.

Examination support materials

Official acts and regulations, 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

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.