



APPLIES TO ACADEMIC YEAR 2011/2012

## GRA 6272 Company Law

### Programme

Master in Professional Accountancy

### Responsible for the course

Tore Bråthen

### 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:

Bråthen, Tore. 2008. Selskapsrett. 3. utg. 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.