



APPLIES TO ACADEMIC YEAR 2011/2012

REV 3611 Business Taxation

Programme

Bachelor in Auditing (3. year)

Responsible for the course

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Department

Department of Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

20

Language of instruction

Norwegian

Introduction

This course is part of the statutory curriculum for approval as a registered public accountant.

Learning outcome

Acquired knowledge

This course should provide the students with good knowledge of the framework for the tax part for the auditing profession and of the theory and legal regulations of this subject. This includes professional ethical and moral considerations.

Acquired skills

The students should be able to participate in the statutory auditing of statements in accordance with legal requirements.

Reflection

Develop a consciousness about the importance of loyal compliance with the tax regulations.

Prerequisites

The first two years of the program or equivalent.

Compulsory reading

Books:

Gjems-Onstad, Ole, red. Skattelovsamlingen. Siste utg. Gyldendal akademisk
Gjems-Onstad, Ole, Tor S. Kildal. 2009. Lærebok i merverdiavgift : merverdiavgiftsloven 2009. 3. utg. Gyldendal akademisk
Gjems-Onstad, Ole. 2008. Norsk bedriftsskatterett. 7. utg. Gyldendal akademisk

Recommended reading

Books:

Gjems-Onstad, Ole, Tor S. Kildal. 2011. Skatterett : spørsmål og svar. 7. utg. Gyldendal akademisk
Kildal, Tor S. 2009. Oppgaver i bedriftsskatterett : med løsninger. 4. utg. Gyldendal Akademisk
Skaar, Arvid Aage og Tor S Kildal. 2009. Bedriftsskatterett. 11. utg. Gyldendal Akademisk

Course outline

- Concepts and interpretation rules
- The tax assessment administration and tax payment system
- Individual taxation
- Inheritance tax, employers' contribution, value-added tax, document duty, registration fee
- Business taxation (trade); depreciation, appropriation in the tax accounts
- Taxation of private limited companies and shareholders
- Taxation of partnerships and partners
- International tax law
- Transformation and reorganization of companies

Computer-based tools

Computer-based tools are not used in this course.

Learning process and workload

The course is taught in teaching sessions over two terms. The students are enrolled in each semester. Teaching is based on 120 lecturing hours, 52 hours in the autumn and 68 hours in the winter/spring.

A teaching plan for the term with reference to the curriculum is distributed at the beginning of each term. In the spring term, there is a voluntary trial exam, and the students' answers are evaluated and marked.

Recommended use of hours:

Activity	Hours
Participation in teaching sessions	120
Preparation for teaching sessions	80
Self-tuition/reading literature	160
Own work on cases/exercises	164
Examination	6
Recommended total use of time	530

Use of hours

120 hours - Lectures

Examination

A six-hour written exam concludes the course.

Examination code(s)

REV 36111 - written exam, counts for 100% of the grade in REV 3611 Business Taxation, 20 credits.

Examination support materials

Norges Lover, Skattelovsamlingen and the BI-approved exam calculator. TEXAS INSTRUMENTS BA II Plus™

Examination support materials at written examinations are specified under exam information in our web-based Student Handbook. Please note the use of calculator and dictionary.
<http://www.bi.edu/studenthandbook/examaids>

Re-sit examination

A re-sit is held every semester

Additional information

In this course, the grade C or better is required for candidates who seek approval as a registered auditor (registrert revisor).