



APPLIES TO ACADEMIC YEAR 2012/2013

## **BØK 2300 Business Taxation- RE-SIT EXAMINATION**

### **Programme**

Re-sit examination

### **Responsible for the course**

Rune Hansen

### **Department**

Department of Accounting - Auditing and Law

### **Term**

According to study plan

### **ECTS Credits**

6

### **Language of instruction**

Norwegian

### **Introduction**

### **Objective**

The objective of the course is to provide the students with the necessary overview of the field of taxation. Students will learn to identify important issues in business taxation, and to see the importance of rational tax planning. The course includes the most relevant rules and methods for taxation of industry, companies, participants and rules for value-added tax.

### **Prerequisites**

First year of Bachelor of business administration or equivalent.

### **Compulsory reading**

#### **Books:**

Gjems-Onstad, Ole, red. Skattelover og sentrale forskrifter : studenthefte .... Siste utg. Oslo : Gyldendal akademisk  
Gjems-Onstad, Ole, Tor S. Kildal. 2009. Lærebok i merverdiavgift : merverdiavgiftsloven 2009. 3. utg. Gyldendal akademisk  
Skaar, Arvid Aage og Tor S. Kildal. 2009. Bedriftsskatterett. 11. utg. Oslo : Gyldendal akademisk

### **Recommended reading**

#### **Books:**

Kildal, Tor S. 2009. Oppgaver i bedriftsskatterett : med løsninger. 4. utg. Oslo : Gyldendal akademisk

### **Course outline**

- Business activity; write-offs and allocations in tax accounting
- Personal income from business
- Taxation of limited companies and shareholders
- Taxation of participants in general partnerships
- Added value taxation

### **Computer-based tools**

Computer-based tools are not required. Students will however, benefit from using Norsk Elektronisk Skattebibliotek.

### **Course structure**

The course will consist of 36 lecturing hours, problem solving, group work and discussions with an emphasis on issues that students usually find difficult.

**Examination**

A three-hour written examination concludes the course,

**Examination code(s)**

BØK 23001 Business Taxation – written exam, counts 100% to obtain a final grade in the course BØK 2300, 6 credits.

**Examination support materials**

Compulsory tax laws. BI-approved exam calculator. TEXAS INSTRUMENTS BA II Plus™  
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**

This course was lectured for the last time autumn 2010. Re-sit exam will be offered every term from autumn 2011 up to and including spring 2013..

**Additional information**