



APPLIES TO ACADEMIC YEAR 2012/2013

JUR 2801 Tax and charge - RE-SIT EXAMINATION

Programme

Re-sit examination

Responsible for the course

Roy Kristen Kristensen

Department

Department of Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

15

Language of instruction

Norwegian

Introduction

Objective

The course aims to give students knowledge of business taxation and value-added taxation that is required for candidates seeking authorization as certified accountants. The programme meets the requirements of the certified accountant regulation of 8 February 1999 no. 196 (education requirements for certified accountants).

Prerequisites

The first two years of the programme or equivalent.

Compulsory reading

Books:

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
Skaar, Arvid Aage og Tor S. Kildal. 2009. Bedriftsskatterett. 11. utg. Oslo : Gyldendal akademisk

Other:

Gjems-Onstad (red). Skattelovsamlingen. Siste utgave. Gyldendal Akademisk

Recommended reading

Books:

Gjems-Onstad, Ole og Tor S. Kildal. 2006. Skatterett : spørsmål og svar. 6. utg. Oslo : Gyldendal akademisk
Gjems-Onstad, Ole og Tor S. Kildal. 2009. Merverdiavgift : spørsmål og svar : merverdiavgiftsloven 2009. 5. utg. Oslo : Gyldendal akademisk

Course outline

In-depth knowledge of Norwegian tax and charge rules, including:

- capital and income taxation of individual taxpayers, including sole proprietorships
- taxation of private companies and other impersonal taxpayers
- taxation of partners and shareholders
- employers' contribution
- value-added tax
- inheritance duty
- the tax and charge administration

Computer-based tools

No specified computer-based tools are required.

Course structure

The course is taught in modules over two terms.

JUR 2802 – 1st term – autumn

JUR 2803 – 2nd term – spring

The teaching is based on 90 lecture hours.

Examination

A six-hour individual written exam completes the course.

Examination code(s)

JUR 28011, written exam which accounts for 100% of the grade in the course.

Examination support materials

Norwegian code of laws, Tax laws (Gjems-Onstad or equivalent), Interest and annuity tables and 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

Due to changes in our Bachelor Programmes from autumn 2009, there also will be changes in every single course.

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

Additional information