



APPLIES TO ACADEMIC YEAR 2012/2013

## MAN 3075/3076 Analysis and Methods

### Programme

Master of Management Program

### Responsible for the course

Ole Gjems-Onstad

### Department

Department of Accounting - Auditing and Law

### Term

According to study plan

### ECTS Credits

15

### Language of instruction

Norwegian and english

### Introduction

### Learning outcome

#### Acquired knowledge

A basic insight into risk and sample thinking  
Understanding investigations of tax assessment errors in Norway and other relevant countries  
Understanding taxpayer behaviour in various risk groups  
Understanding basic risk areas in Norwegian tax and charge collection  
Insight into accounting and accounts errors

#### Acquired skills

Be able to evaluate sample methods for control and follow-up of taxpayers  
Be able to prepare and assess risk of errors in tax statements from taxpayers  
Be able to determine confines for errors in various areas of tax and charge law  
Be able to see the connection between various types of errors  
Be able to estimate differences in error risk between various types of taxpayers  
Be able to define tax payers in groups of partners and opponents  
Be able to perform key figure analyses and privat consumption calculations  
Be able to search for persons and personal data on the Internet

#### Reflection

An understanding of basic risk thinking within tax law and areas close to tax law  
Understanding risk control models  
Understanding assumptions for applying sample procedures and statistical relevance.

### Prerequisites

General admission requirements: 180 ECTS as well as 2 years of relevant work experience.  
See general admission requirements. Students are expected to have worked at least two years full-time in the field of tax and charge law and to have a relatively good understanding of Norwegian tax rules and to be familiar with using legal sources. It is also helpful to have a certain understanding of general administrative law.

### Compulsory reading

#### Books:

2009. Borgernes efterlevelse af skattereglerne : indkomståret 2006. 14. april. Skatteministeriet (Danmark). Lenke til gratis ressurs: <http://www.skat.dk/getFile.aspx?id=54996>  
2010. Virksomhedernes efterlevelse af skattereglerne : indkomståret 2008. 6. sept. Skatteministeriet (Danmark). Lenke til gratis ressurs: <http://www.skat.dk/getFile.aspx?id=91511>  
Gjems-Onstad, Ole, red. Skattelovsamlingen. Siste utg. Gyldendal akademisk. Eller andre skattelovsamlinger (Jarøy)  
Gjems-Onstad, Ole. 2008. Norsk bedriftsskatterett. 7. utg. Gyldendal akademisk.. Kap. 42-44, s. 1148-1255.

**Collection of articles:**

Skatteministeriet (Danmark). Borgernes efterlevelse af skattereglerne. Indkomståret 2006. 14. april 2009.

**Recommended reading****Course outline**

Accounting and accounts errors  
Risk and materiality. Risk management models  
Neutralization theories  
Search for persons and personal data on the internet  
Statistics, significance, size of sample, variations, median, average  
How representative must a sample be in order to be significant  
The credit card inquiry  
Data from financial institutions  
Tax payment and efficiency improvement  
Key figure analysis  
Private consumption calculations

**Computer-based tools**

Students are expected to use computer-based tools such as Gyldendal Rettsdata, Skatterettsdelen, IBFD database and relevant web sites for tax law. Assignments on it's learning are to be solved during the course.

**Learning process and workload**

The programme is demanding. Students must as a minimum use the 400 hours that are the norm for a 15 ECTS programme. The teaching is organized in three study sessions lasting three days of 8 hours, totalling 72 hours. In addition one reading day per week is necessary as well as some extra time for working on the term paper.

**Examination**

Four-hour written exam as well as a 15-20 page term paper which can be written individually or in groups of two students.

For students taking this programme as their final programme only the written exam needs to be taken.

**Examination code(s)**

MAN 30751- Term paper, accounts for 100% of the grade in MAN 3075, 6 ECTS  
MAN 30761- 4-hour written exam, accounts for 100% of the grade in MAN 3076, 9 ECTS  
Both courses/exams must be passed in order to be awarded a certificate in the programme.

**Examination support materials**

Collection of tax laws, draft legislation, BI exam calculator, The Norwegian code of law and Norwegian-English/English-Norwegian dictionary.

**Re-sit examination**

At the next scheduled exam in the programme.

**Additional information**