GJELDER FOR STUDIEÅRET 2014/2015

GRA 8190 Ship and Offshore Accounting, Tax, and the Annual Report

Studium
Executive MBA 2014/2015 - Maritime Offshore track

Kursansvarlig
Hans Robert Schwencke

Institutt
Institutt for regnskap - revisjon og jus

Semester
Se studieplan for aktuelt studium

Studiepoeng
3

Undervisningsspråk
Engelsk

Innledning

Læringsmål

Forkunnskaper

Obligatorisk litteratur
Bøker:
Alfredson, Keith ... [et al.]. 2009. Applying international financial reporting standards. 2nd ed. John Wiley. Selected chapters
Picker, R., Leo, K. Loftus, J., Wise, V., Clark, K. & Alfredson, K.. 2012. Applying International Financial Reporting Standards. 3rd ed. Wiley. 1 ,4, 6, 11, 12, 15
Picker, R., Leo, K., Loftus, J., Wise, V. Clark, K. & Alfredson, K.. 2012. Applying International Financial Reporting Standards
. 3rd ed. Wiley. 1, 4, 11, 12, 15

Artikler:
OECD. 2010. OECD Model tax convention with commentaries, Condensed version
OECD. OECD Transfer Pricing Guidelines. Chapter 1: The arm's length principle.

Annet:
Introduction to International taxation, by United Nations. http://www.un.org/esa/ffd/tax/seventhsession/CRP11_Introduction_2011.pdf
Wikipedia. International taxation on Wikipedia, ca 20-30 sider. http://en.wikipedia.org/wiki/International_taxation. Withholding tax. Tax treaty. Transfer pricing

Anbefalt litteratur
Bøker:
Rohatgi, Roy. 2007. Basic International Taxation. 2nd ed. Taxmann Basic International Taxation

Emneoversikt

Dataverktøy

Læreprosess og tidsbruk

Eksamen

Eksamenskode(r)

Hjelpemidler til eksamen

Kontinuasjon

Tilleggsinformasjon