



APPLIES TO ACADEMIC YEAR 2014/2015

JUR 3601 Tax and charge

Programme

Bachelor of Business Administration (3. year)

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

This course is part of the statutory curriculum for approval as a Norwegian certified accountant. The programme meets the requirements of the certified accountant regulation of 8 February 1999 no. 196 (education requirements for certified accountants).

Learning outcome

Acquired knowledge

The course will give the students knowledge about Norwegian legislation on taxation, including in-depth knowledge about the Norwegian legislation on business taxation, in addition to VAT and employers' national insurance contributions.

Acquired skills

The students should be able to produce annual taxation reports for accountable and non-accountable businesses. The students should also be able - with reference to actual legislation - to address and discuss definite issues regarding taxation, VAT and national insurance. The students will also have basic knowledge regarding personal taxation.

Reflection

On completion of the course the students should be conscious of the importance of accurate tax and VAT reporting.

Prerequisites

The course requires knowledge corresponding to following courses or equivalent:

BØK 3411 Finance and Managerial Accounting I, BØK 3421 Finance and Managerial Accounting II, BØK 3531 Financial Accounting and Financial Statement Analysis, BØK 3541 Managerial Accounting and Control.

Compulsory reading

Books:

Gjems-Onstad, Ole, red. Skattelovsamlingen. Siste utg. Gyldendal juridisk

Gjems-Onstad, Ole, Tor S. Kildal. 2013. Lærebok i merverdiavgift. 4. utg. Gyldendal juridisk
 Gjems-Onstad, Ole. 2012. Norsk bedriftsskatterett. 8. utg. Gyldendal juridisk
 Skaar, Arvid Aage, Tor S. Kildal. Bedriftsskatterett. Siste utgave. Gyldendal juridisk

Recommended reading

Books:

Gjems-Onstad, Ole og Tor S. Kildal. 2013. Merverdiavgift : spørsmål og svar. 6. utg. Gyldendal juridisk
 Gjems-Onstad, Ole, Tor S. Kildal. Skatterett : spørsmål og svar. Siste utgave. Gyldendal akademisk
 Kildal, Tor S. 2012. Oppgaver i bedriftsskatterett : med løsninger. 5. utg. Gyldendal juridisk

Course outline

In-depth knowledge about 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 corporations and other non-personal taxpayers
- Taxation of company participants and shareholders
- Employers' contribution
- Value-added tax
- Taxation of termination and liquidation and conversion of enterprises
- The tax and charge administration

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, named JUR 3602 and JUR 3603. Teaching is based on 90 lecturing hours. Curriculum proposals and suggested exercises are distributed each term.

Activity	Use of time
Participation in teaching sessions	90
Preparation for teaching sessions	60
Self-tuition/reading literature	120
Own work with cases/exercises	120
Examination	6
Recommended use of time	396

BI Nettstudier

In BI Nettstudier the teaching sessions are carried out in modules. Furthermore, exercises for submission and marking are used (not obligatory), which gives the students continuous opportunity to test their own comprehension of the subjects.

Activity	Use of time
Participation in teaching sessions	90
Preparation for teaching sessions	30
Exercises for submission	90
Self-tuition/reading literature	90
Own work with cases/exercises	90
Examination	6
Recommended use of time	396

Use of hours

Examination

A six-hour individual written examination after the spring term completes the course.

Examination code(s)

JUR 36011 - Written exam, which accounts for 100% of the grade in the course JUR 3601 Tax and charge, 15 ECTS.

Examination support materials

Legislative texts laws and regulations, Tables of interest and annuity and BI-approved calculator TEXAS INSTRUMENTS BA II Plus™.

Examination support materials at written examinations are explained under examination information in the student portal @BI. Please note use of calculator and dictionary. https://at.bi.no/EN/Pages/Exa_Hjelpemidler-til-eksamen.aspx

Re-sit examination

A re-sit is possible in connection with the next ordinary examination in the programme.

Additional information