



APPLIES TO ACADEMIC YEAR 2014/2015

## JUR 3641 Business Law for Accountants

### Programme

Bachelor of Business Administration (3. year)

### Responsible for the course

Kari Birkeland

### Department

Department of Accounting - Auditing and Law

### Term

According to study plan

### ECTS Credits

7,5

### Language of instruction

Norwegian

### Introduction

The aim of the course is to increase the students' knowledge and understanding of the relevant legislation that they will be applying in their assignments related to the private business sector, organizations and the public sector.

### Learning outcome

#### Required knowledge

students will gain a basic understanding of the legal framework that is important in accounting.

**Acq**

The

#### Required skills

students shall be able to identify legal issues and be capable of analyzing a problem complex on the basis of legal sources related to accounting tasks. The students shall be able to give an account of legal factors and responsibility related to accounting tasks in the private business sector, organizations and the public sector. They shall be able to identify legal problems and be capable of analyzing problem complexes on the basis of legal sources.

**Acq**

The

#### Reflection

students shall also be aware of the grey area outside the clearly defined rules and the ethical principles established in legal standards in the legislation, and understand how these issues can be handled in practice.

**Refl**

The

### Prerequisites

The course requires knowledge corresponding to the following courses or equivalent:  
JUR 3420 Business Law or JUR 3430 Marketing Law.

### Compulsory reading

#### Books:

Bråthen, Tore. 2013. Selskapsrett. 4. utg. Focus : Universitetsforlaget. Kap 1, 2, 4, 5 og 7  
Børresen, Pål B. 2013. Konkurs : enkeltforfølgning, gjeldsforhandlinger og konkurs. 7. utg. Cappelen akademisk forlag. Kap. 1, 2, 3, 5, 6, 7, 8, 9, 10, 11 og 12 (dvs. alle kapitler untatt kap 4).  
Langfeldt, Sverre Faafeng og Tore Bråthen. Lov og rett for næringslivet. Siste utg. Universitetsforlaget : Focus forlag. Kap 1, 9, 10, 16 og 18  
Langfeldt, Sverre Faafeng, red. Næringslivets lovsamling 1687- ... til Lov og rett for næringslivet. Siste utg. Universitetsforlaget : Focus forlag

### Recommended reading

#### Books:

Mo, Einar. 2013. Oppgaver med løsninger i rettslære : for økonomisk/administrative studier, revisorstudiet og eiendomsmeglerstudiet. Cappelen Damm akademisk

## Course outline

- **The legal system**  
Sources of law and legal methods
- **Company law**  
The Partnerships Act and the Companies Act with a special emphasis on mortgage rules, decision-making processes, distributions, practice of authority and company representation. Related issues are also discussed such as the law of business names and registration.
- **Financial crime**  
Selected parts of the Criminal Code, the Accounting Act, the Value Added Tax Act.
- **Debt negotiations and bankruptcy**  
An introduction is given to the main rules of the debt enforcement law and an overall presentation of the law of bankruptcy with a special emphasis on the bankruptcy terms, annulment rules and the debtor in bankruptcy's contractual obligations. A review of the economic terms for spouses/cohabitants with the main emphasis on the rules that are important for their creditors will also be given.
- **Employment law**  
An introduction to rules that apply to the individual workplace whether regarding both employers and employees.
- **Law of damages**  
The rules on the accountant's liability will be emphasized.
- **Administrative law**  
The concepts of administrative law. Special emphasis is placed on the rules of procedure, the legal competence rules, party rights and the right to lodge complaints.

## Computer-based tools

This course requires the use of IT's learning.

## Learning process and workload

The course consists of 45 contact hours altogether. Students are expected to have studied the relevant syllabus material and rules of law to be covered in each lecture in advance. Students are expected to bring the Code of Laws and other supporting materials to class, so that they become familiar with how to use them in the study of various topics. Parts of the syllabus must be covered through self-tuition. The lectures will mainly cover the most important problem areas only. The lecture plan will show the how many hours will cover each topic.

Recommended use of hours:

Activity	Hours
Participation in lectures	45
Preparation for lectures	45
Self-tuition/reading syllabus	45
Working on cases/assignments	60
Examination	5
<b>Recommended total workload</b>	<b>200</b>

During the semester two assignments will be set, and the students are given the opportunity to hand them in for feedback. The assignments are not mandatory.

## Use of hours

45 hours - Lectures

## Examination

A 5-hour individual written examination concludes the course.

## Examination code(s)

JUR 36411 - Written examination, counts 100% towards the final grade in JUR 3641 Business Law for Accountants, 7,5 credits.

## Examination support materials

Law texts and regulations without comments.

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](https://at.bi.no/EN/Pages/Exa_Hjelpemidler-til-eksamen.aspx)

## Re-sit examination

A re-sit examination is offered every term.

## Additional information

