



APPLIES TO ACADEMIC YEAR 2015/2016

FAK 2631 Public occupational pensions

Programme

Bachelor of Management, Single courses

Responsible for the course

Ina Due-Tønnessen

Department

Department of Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

7,5

Language of instruction

Norwegian

Introduction

The course is primarily intended for employees working with pension schemes which manage public occupational pension schemes. The course will also be of interest for others working with pension-related issues in the public sector, for instance employee representatives, advisers within the pension area and people with personnel responsibility within the public sector.

Learning outcome

Acquired knowledge

The aim of the course is to ensure solid basic competence for consultants and others dealing with occupational pensions for employees in the public sector. After the course the students shall have knowledge of the rules as they are today and knowledge of the expected amendments. They shall also be aware of the particular circumstances associated with public occupational pensions.

Acquired skills

They shall be able to establish rights and duties for customers and members of the pension schemes, be familiar with the main rules for harmonization and be able to calculate the specific benefits.

Reflection

During the course the students are expected to become conscious of the fact that the choices they make and the advice they give in their profession are very important for other people.

Prerequisites

The course is designed to provide a good basic knowledge of the public pension area. It is therefore not necessary with prior knowledge apart from knowledge of the main differences between the various occupational pension schemes.

Compulsory reading

Books:

Trosdahl, Kristian, Ina Due-Tønnessen, red. 2015. Offentlig tjenestepensjon 1. BI Bank og Forsikring

Recommended reading

Course outline

Public occupational pensions in a larger perspective

Legal basis and history

Description of the market

Essential framework for life insurance, group pension scheme and pension funds

Norwegian Public Service Pension Fund Act
 Insurance business Act
 National Insurance Act
 Harmonization Act
 The Government's Basic Collective Agreement
 The Basic Collective Agreement for the Municipalities

The National Insurance

Development of the National Insurance – old and new scheme
 Benefits – terms and calculation
 The motives for the pension reform and duration of life adjustment

Public Pension – membership and benefits

Membership criteria
 The transfer agreement
 Benefits
 Disability pension
 Old-age pension
 Early retirement
 Spouse/cohabitant pension
 Child's pension
 Special age limits
 Taxation rules

Economics

Life insurance technique
 Cash position and accounts – cost calculations
 Premium rating and pension cost, premium variance
 Management of pension assets
 Accountancy according to various accounting standards

Computer-based tools

Access to the Internet is required. Learning platform: It's learning

Learning process and workload

-time

Part

The course is conducted as distance learning with self-tuition and voluntary assignments. Intensive teaching in a four-day session, attendance is compulsory.

Activity	Workload
Participation in intensive teaching 4 days	28
Preparations for lectures	10
Work on syllabus	102
Exercises/activities on its learning	30
Do hand-ins (2)	26
Exam	4
Total recommended workload	200

Examination

An individual four-hour written exam concludes the course.

Examination code(s)

FAK 26311 written exam. The exam accounts for 100% of the grade in the course FAK 2631, 7,5 credits

Examination support materials

"Lov og dokumentsamling til kurs i offentlige tjenestepensjoner" published by BI Bank and Insurance

Re-sit examination

It is only possible to retake an examination when the course is next taught. All retaken examination will incur an additional fee.

Additional information