



APPLIES TO ACADEMIC YEAR 2015/2016

GRA 6271 Business Law

Programme

Master in Professional Accountancy

Responsible for the course

Inge Unneberg

Department

Department of Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

6

Language of instruction

Norwegian

Introduction

Certified public accountants have demanding tasks relating to various legal issues. An in-depth introduction is therefore given to legal disciplines in which the auditor needs expert knowledge and is required to carry out tasks due to various public regulations.

Learning outcome

The course gives a deeper understanding of central subject areas for certified public accountants.

The students shall also gain a good understanding of:

Selected areas of contract law

Mortgage rules that enable an assessment of a company's security and secured debt

Basic knowledge of the rules concerning debt settlement proceedings and bankruptcy

Basic knowledge of labour law rules, and a good insight into the rules governing restructuring and reorganization.

Prerequisites

All courses in the Masters programme will assume that students have fulfilled the admission requirements for the programme. In addition, courses in second, third and/or fourth semester can have specific prerequisites and will assume that students have followed normal study progression. For double degree and exchange students, please note that equivalent courses are accepted.

Compulsory reading

Books:

Bergsåker, Trygve. 2011. Pengekravsrett. 2. utg. Gyldendal akademisk

Børresen, Pål B. 2013. Konkurs : enkeltforfølgning, gjeldsforhandlinger og konkurs. 7. utg. Cappelen Damm akademisk

Falkanger, Thor. 2013. Introduksjon til panteretten : stiftelse, virkninger og tvangsfullbyrdelse. 2. utg. Universitetsforlaget

Giertsen, Johan. 2014. Avtaler. 3. utg. Universitetsforlaget

Hov, Jo. 2002. Kontraktsrett : 2 : Avtalebrudd og partsskifte. 2. utg. Papinian. Med unntak av kap. 2, 21, 22

Storeng, Nils H., Tom H. Beck, Arve Due Lund. 2014. Arbeidslivets spilleregler. 3. utg. Universitetsforlaget. Del 1 s. 25-42, del 2 s. 43-226, del 3 s. 227-394, 407-415, del 4 s. 417-421, s. 461-463, del 5 s. 465-503

Other:

I løpet av kurset kan det bli delt ut materiale på flere emner som er relevante for kurset og eksamen

Recommended reading

Course outline

Contract law, debt collection law, bankruptcy law, labour law.

Computer-based tools

Not applicable

Learning process and workload

A course of 6 ECTS credits corresponds to a workload of 160-180 hours.

The course provides a deeper understanding of subjects that are crucial for certified public accountants. The various topics must be regarded in context; not all topics will be covered in the lectures.

Please note that while attendance is not compulsory in all courses, it is the student's own responsibility to obtain any information provided in class that is not included on the course homepage/It's learning or text book.

Examination

Form of assessment	Weight	Group size
Written examination 3 hours	100%	Individual

Specific information regarding student assessment will be provided in class. This information may be relevant to requirements for term papers or other hand-ins, and/or where class participation can be one of several components of the overall assessment.

Examination code(s)

GRA 62711 written exam which accounts for 100% of the grade in the course.

Examination support materials

Auditor's manual

Bilingual dictionary

Compilation of tax laws

The Norwegian code of laws

Permitted examination support materials for written examinations are detailed under examination information in the student portal @bi. The section on support materials and the use of calculators and dictionaries should be paid special attention to.

Re-sit examination

It is only possible to retake an examination when the course is next taught. The assessment in some courses is based on more than one exam code. Where this is the case, you may retake only the assessed components of one of these exam codes. All retaken examinations will incur an additional fee. Please note that you need to retake the latest version of the course with updated course literature and assessment. Please make sure that you have familiarised yourself with the latest course description.

Additional information

Honor Code

Academic honesty and trust are important to all of us as individuals, and represent values that are encouraged and promoted by the honor code system. This is a most significant university tradition. Students are responsible for familiarizing themselves with the ideals of the honor code system, to which the faculty are also deeply committed.

Any violation of the honor code will be dealt with in accordance with BI's procedures for cheating. These issues are a serious matter to everyone associated with the programs at BI and are at the heart of the honor code and academic integrity. If you have any questions about your responsibilities under the honor code, please ask.