



APPLIES TO ACADEMIC YEAR 2015/2016

## GRA 6272 Company Law

### Programme

Master in Professional Accountancy

### Responsible for the course

Tore Bråthen, Morten Lund

### 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 company law issues, this course therefore provides a thorough and advanced coverage of company law legislation, which will also strengthen the auditor's competence in accounting law and tax law.

### Learning outcome

The course gives a deeper understanding of a vital subject area for certified public accountants. The students shall acquire a basic knowledge of company law; gain a good insight into the rules governing public limited companies and private limited companies, and in-depth knowledge of the rules governing the company's capital.

### 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:

Bråthen, Tore. 2013. Selskapsrett. 4. utg. Focus : Universitetsforlaget

#### Articles:

Birkeland, Kari. 2007. Revisors ansvar for aksjekapital som er bekreftet innbetalt i forbindelse med stiftelse av selskap. Nordisk Tidsskrift for Selskapsret (NTS). 9 (1). s. 55-65

Bråthen, Tore. 2000. Selskapers kjøp og salg av egne aksjer etter norsk rett.. Nordisk Tidsskrift for Selskapsret (NTS). 2 (2). s. 147-170

Bråthen, Tore. 2008. Selskapers avtaler med sine aksjonærer og medlemmer av ledelsen. Nordisk Tidsskrift for Selskapsret (NTS). 10 (3). s. 65-89

Giertsen, Johan. 2002. Selskapsfinansierte aksjeerverv : aksjeloven og allmennaksjeloven § 8-10. Revisjon og Regnskap. nr. 6. s. 18 flg

Stølen, Liv. 2004. Konsernledelse - Gjelder det en Rozenblum-doktrine i norsk rett?. Nordisk Tidsskrift for Selskapsret (NTS). 4. Jurist og økonomforbundets forlag. s. 402-419

#### Collection of articles:

Giertsen, Johan. 2002. Har aksjonæravtaler selskapsrettslige virkninger?. Holgerson, Krüger, Lilleholt (red.): Nybrott og odling. Festskrift til Nils Nygaard på 70-årsdagen 3. april 2002 s. 533-545. Fagbokforlaget

#### 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

Company 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.

In connection with the termpaper in the course, students will be offered a course - run by the library - on how to seek information in relevant sources.

## Examination

Form of assessment	Weight	Group size
Term paper	100%	Group of max 3 students

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 62721 term paper which accounts for 100% of the course grade.

## Examination support materials

Not applicable

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.