



GJELDER FOR STUDIEÅRET 2015/2016

## GRA 8190 Ship and Offshore Accounting, Tax, and the Annual Report

### Studium

Executive MBA 2015/2016 - Maritime Offshore track

### Kursansvarlig

Hans Robert Schwencke

### Institutt

Institutt for regnskap - revisjon og foretaksøkonomi

### Semester

Se studieplan for aktuelt studium

### Studiepoeng

3

### Undervisningsspråk

Engelsk

### Innledning

### Læringsmål

### Forkunnskaper

### Obligatorisk litteratur

#### Bøker:

Picker, R., Leo, K. Loftus, J., Wise, V., Clark, K. & Alfredson, K.. 2012. Applying International Financial Reporting Standards. 3rd ed. Wiley. 1, 4, 6, 11, 12, 15

#### Artikler:

OECD. 2010. OECD Model tax convention with commentaries, Condensed version

OECD. OECD Transfer Pricing Guidelines. Chapter 1: The arm's length principle.

#### Artikkelsamling:

Ernst & Young. Selected articles

#### Annet:

Introduction to International taxation, by United Nations.

[http://www.un.org/esa/ffd/tax/seventhsession/CRP11\\_Introduction\\_2011.pdf](http://www.un.org/esa/ffd/tax/seventhsession/CRP11_Introduction_2011.pdf)

Wikipedia. International taxation on Wikipedia, ca 20-30 sider. [http://en.wikipedia.org/wiki/International\\_taxation](http://en.wikipedia.org/wiki/International_taxation).

Withholding tax. Tax treaty. Transfer pricing

### Anbefalt litteratur

#### Bøker:

Rohatgi, Roy. 2007. Basic International Taxation. 2nd ed. Taxmann Basic International Taxation

### Emneoversikt

### Dataverktøy

### Læreprosess og tidsbruk

**Eksamen**

**Eksamenskode(r)**

**Hjelpemidler til eksamen**

**Kontinuasjon**

**Tilleggsinformasjon**