



APPLIES TO ACADEMIC YEAR 2016/2017

## GRA 6218 Company Law

### Programme

Master in Accounting and Auditing

### Responsible for the course

Tore Bråthen, Morten Lund

### Department

Department of Law

### Term

According to study plan

### ECTS Credits

6

### Language of instruction

Norwegian

### Introduction

The content of this course reflects the fact that chartered accountants are faced with a wide range of challenging tasks related to corporate law and tax law issues. As a consequence a thorough secondary education is given in corporate law, mergers and acquisition law and related tax law. A profound knowledge on corporate law and mergers and acquisition law strengthens the chartered accountants' performance of their tasks within these fields.

### Learning outcome

The course focuses on an in depth examination of issues being crucial for chartered accountants. The students shall have acquired fundamental knowledge on Corporate Law, good knowledge on the general rules related to private limited companies and public limited companies and profound knowledge on the rules relating to the companies' capital. Furthermore, the students shall have acquired profound knowledge on tax legislation related to mergers, demergers and acquisition of companies.

### 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

#### Book extract:

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

#### Articles:

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

Bråthen, Tore. 2000. Selskapers avtaler med sine aksjonærer og medlemmer av ledelsen. 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

#### 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

Corporate Law and Mergers & Acquisitions with main focus on joint stock companies and public joint stock companies. Taxation of mergers, acquisitions and demergers.

Issues:

- Overview of the types of companies, partnerships and limited partnerships
- The legal sources for corporate law and mergers and acquisitions
- EU/EEA Corporate Law and the effects on Norwegian Law
- The equity and the shareholders' right to dispose of the equity
- The general assembly, the board of directors and the general manager and the distribution of authority between these 3 corporate bodies
- Equity transactions (share issues and reduction of the share capital, mergers and demergers)
- Transactions of shares
- Distribution of dividend and credits, etc. to shareholders
- Dissolution and liquidation
- Tax issues related to mergers, demergers and restructuring, acquisitions distribution of dividends and group contributions ,

### Computer-based tools

Not applicable

### Learning process and workload

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

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.

### Coursework requirements

#### Examination

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

#### Examination code(s)

GRA 62181 term paper accounts for 100 % of the final grade in the course GRA 6218.

#### 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

Honour code. Academic honesty and trust are important to all of us as individuals, and are values that are integral to BI's honour code system. Students are responsible for familiarising themselves with the honour code system, to which the faculty is deeply committed. Any violation of the honour code will be dealt with in accordance with BI's procedures for academic misconduct. Issues of academic integrity are taken seriously by everyone associated with the programmes at BI and are at the heart of the honour code. If you have any questions about your responsibilities under the honour code, please ask. The learning platform itslearning is used in the teaching of all courses at BI. All students are expected to make use of itslearning.