



APPLIES TO ACADEMIC YEAR 2016/2017

JUR 3601 Tax and charge

Programme

Bachelor of Business Administration (3. year)

Responsible for the course

Roy Kristen Kristensen

Department

Department of Law

Term

According to study plan

ECTS Credits

15

Language of instruction

Norwegian

Introduction

This course is part of the statutory curriculum for approval as a Norwegian certified accountant. The programme meets the requirements of the certified accountant regulation of 8 February 1999 no. 196 (education requirements for certified accountants).

Learning outcome

Acquired knowledge

The course will give the students knowledge about Norwegian legislation on taxation, including in-depth knowledge about the Norwegian legislation on taxation of persons and business taxation of companies and private enterprises, in addition to VAT and employers' national insurance contributions. This includes tax on capital and tax on income, as well as taxation of capital owned by companies.

Furthermore, this includes transactions related to ownership and equity, termination and liquidation of companies and how to determine tax values of possessions received as gifts or inheritance.

Regulation regarding the taxation system, tax payment and overriding of the tax return, is also included.

Acquired skills

The students should be able to produce annual taxation reports for accountable and non-accountable businesses. The students should also be able - with reference to actual legislation - to address and discuss definite issues regarding taxation, VAT and national insurance. The students will also have basic knowledge regarding personal taxation.

This includes

- Taxation of persons, including tax deductions
- Define taxable income, deductible costs and correct tax period for common business income (sole proprietorships, limited companies and partnerships)
- Calculate tax cost and payable tax for limited companies
- Produce tax base for owners of private limited companies, partnerships and sole proprietorships
- Handle taxable conversion of sole proprietorship to private limited company
- Consider taxable effects of transfer of business
- Consider the VAT effects of a business
- Handle common VAT transactions

Reflection

On completion of the course the students should be conscious of the importance of accurate tax and VAT reporting. Have basic understanding of aspects regarding tax planning and be able to make ethic reflections in this area.

Prerequisites

The course requires knowledge corresponding to following courses or equivalent:

BØK 3411 Finance and Managerial Accounting I, BØK 3421 Finance and Managerial Accounting II, BØK 3531 Financial Accounting and Financial Statement Analysis, BØK 3541 Managerial Accounting and Control.

Compulsory reading

Books:

Fallan, Lars. Innføring i skatterett. Siste utg. Gyldendal akademisk
Gjems-Onstad, Ole, red. Skattelovsamlingen. Siste utg. Gyldendal juridisk
Gjems-Onstad, Ole, Tor S. Kildal. Lærebok i merverdiavgift. Siste utgave. Gyldendal juridisk
Gjems-Onstad, Ole. Norsk bedriftsskatterett. Siste utgave. Gyldendal juridisk

Recommended reading

Books:

Gjems-Onstad, Ole og Tor S. Kildal. Merverdiavgift : spørsmål og svar. Siste utgave. Gyldendal juridisk
Gjems-Onstad, Ole, Tor S. Kildal. Skatterett : spørsmål og svar. Siste utgave. Gyldendal akademisk

Course outline

Knowledge about Norwegian tax and charge rules, including

- Capital and income taxation of individual sole proprietorships and private companies
- Value-added tax
- Equity transactions and other transactions with the owners that can lead to taxation
- Taxation of termination of sole proprietorships and liquidation of enterprises and conversion of companies
- Employers' contribution
- The basic rules concerning capital and income taxation of personal taxpayers
- Capital taxation of private companies and partnerships
- Relevant regulations on tax deductions
- Main principles on how to determine tax values of possessions received as gifts or inheritance
- Tax planning and ethical reflections
- Basic knowledge about the tax and charge administration
- Central regulation on administrative changes of a person's or company's tax report

Computer-based tools

Computer-based tools are not used in this course.

Learning process and workload

The course is taught in the spring term. Teaching is based on 90 lecturing hours. Curriculum proposals and suggested exercises are distributed each term.

Activity	Use of time
Participation in teaching sessions	90
Preparation for teaching sessions	60
Self-tuition/reading literature	120
Own work with cases/exercises	120
Examination	6
Recommended use of time	396

E-learning

In course delivery as online courses or evening classes, will lecturer, in collaboration with the Academic Services Network and evening studies, organize an appropriate combination of digital and class room teaching. Online students are also offered a study guide, which will help progression and overview. Total recommended amount of time for completion of the course also applies here.

Use of hours**Examination**

A six-hour individual written examination concludes the course.

Examination code(s)

JUR 36012 - Written exam, which accounts for 100% of the grade in the course JUR 3601 Tax and charge, 15 ECTS.

Examination support materials

Legislative texts laws and regulations, Tables og interest and annuity and BI approved exam calculator. Examination support materials at written examinations are explained under examination information in the student portal @bi. Please note use of calculator and dictionary in the section on support materials (https://at.bi.no/EN/Pages/Exa_Hjelpemidler-til-eksamen.aspx).

Re-sit examination

Re-sit examination is offered every term.

Please note! Examination code is changed from JUR 36011 to JUR 36012.

Additional information