



APPLIES TO ACADEMIC YEAR 2016/2017

REV 3614 Business Taxation

Programme

Bachelor of Accounting and Auditing (3. year)

Responsible for the course

Eivind Furuseth

Department

Department of Law

Term

According to study plan

ECTS Credits

15

Language of instruction

Norwegian

Introduction

Learning outcome

Prerequisites

The first two years of the program or equivalent.

Compulsory reading

Books:

Gjems-Onstad, Ole, red. Skattelovsamlingen. Siste utg. Gyldendal juridisk
Gjems-Onstad, Ole, Tor S. Kildal. 2013. Lærebok i merverdiavgift. 4. utg. Gyldendal juridisk
Gjems-Onstad, Ole. 2015. Norsk bedriftsskatterett. 9. utg. Gyldendal juridisk

Recommended reading

Books:

Gjems-Onstad, Ole, Tor S. Kildal. 2011. Skatterett : spørsmål og svar. 7. utg. Gyldendal akademisk
Kildal, Tor S. 2012. Oppgaver i bedriftsskatterett : med løsninger. 5. utg. Gyldendal juridisk
Skaar, Arvid Aage, Tor S. Kildal. 2012. Bedriftsskatterett. 12. utg. Gyldendal juridisk

Course outline

- Concepts and interpretation rules
- The tax assessment administration and tax payment system
- Individual taxation
- Inheritance tax, employers' contribution, value-added tax, document duty, registration fee
- Business taxation (trade); depreciation, appropriation in the tax accounts
- Taxation of private limited companies and shareholders
- Taxation of partnerships and partners
- International tax law
- Transformation and reorganization of companies

Computer-based tools

Computer-based tools are not used in this course.

Learning process and workload

Use of hours

Examination

A six-hour written exam concludes the course.

Examination code(s)

REV 36141 - written exam, counts for 100% of the grade in REV 3614 Business Taxation, 15 credits.

Examination support materials

Norges Lover, Skattelovsamlingen and the BI-approved exam calculator.

Examination support materials at written examinations are specified under exam information in our web-based Student Handbook. Please note the use of calculator and dictionary.

<http://www.bi.edu/studenthandbook/examaids>

Re-sit examination

A re-sit is held every semester.

Additional information

In this course, the grade C or better is required for candidates who seek approval as a registered auditor (registrert revisor).