



# Prop. 1 S Tillegg 4

(2022)

Regjeringens forslag til lov om endringer i

skatteforholdene

Etterlegg til Prop. 1 S om endringer i 2022  
(Folkestemmetillegg til regjeringens forslag om  
endringer i 2022)

Skatteetaten  
Skatteforholdene  
Skatteetaten

## 1. Innledning

Skatteetaten har utarbeidet forslaget til lov om endringer i skatteforholdene som følger av regjeringens forslag til lov om endringer i skatteforholdene (2022).

For de enkelte endringene i skatteforholdene er det gitt en separat forklaring i de enkelte forslagsdelene.

## 2.1 Endringer i skatteforholdene

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There is a significant difference between the way in which a company's capital structure is determined in a market economy and the way in which it is determined in a socialist economy. In a market economy, the company's capital structure is determined by the market, while in a socialist economy, it is determined by the government.

There are several reasons for this difference. First, in a market economy, the company's capital structure is determined by the market, which is based on the company's performance and the risk of its debt. In a socialist economy, the company's capital structure is determined by the government, which is based on the company's contribution to the national economy.

**Accounting and Finance in a Global Economy**

**1. International Accounting and Taxation**

There are several reasons why international accounting and taxation are important. First, the world is becoming increasingly global, and companies are operating in many different countries. This means that they need to understand the accounting and taxation rules of those countries. Second, the world is becoming increasingly competitive, and companies need to be able to compare their performance with that of their competitors. This means that they need to use the same accounting and taxation rules.

There are several challenges to international accounting and taxation. First, there are many different accounting and taxation rules in different countries. This makes it difficult to compare performance across countries. Second, there are many different accounting and taxation standards. This makes it difficult to understand the rules of different countries. Third, there are many different accounting and taxation practices. This makes it difficult to understand the rules of different countries.

There are several ways to overcome these challenges. First, companies can use the same accounting and taxation rules in all countries. This is called harmonization. Second, companies can use the same accounting and taxation standards. This is called standardization.

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**2. International Accounting and Taxation**

**2.1. International Accounting**

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Year	2017	2018	2019
Q1	100	100	100
Q2	100	100	100
Q3	100	100	100
Q4	100	100	100
Annual	100	100	100

Source: Author's calculations based on data from the Ministry of Health, 2017-2019.

The first wave of the COVID-19 pandemic in Italy began in late February and early March 2020, with the first cases reported in Lombardy, the most densely populated region in the country. The second wave began in late April and early May, with a significant increase in cases across all regions. The third wave began in late August and early September, with a resurgence of cases in several regions, including Lombardy and Veneto. The fourth wave began in late October and early November, with a further increase in cases, particularly in the north of the country.

### 3.2. The impact of the COVID-19 pandemic on the Italian economy

The COVID-19 pandemic has had a significant impact on the Italian economy, leading to a sharp decline in GDP and a high unemployment rate. The government has implemented various measures to support the economy, including a large-scale fiscal stimulus package and a temporary reduction in the value-added tax (VAT) rate. The impact of the pandemic on the Italian economy is discussed in this section.

The Italian economy has experienced a sharp decline in GDP since the start of the COVID-19 pandemic in early 2020. The decline was particularly severe in the second quarter of 2020, when GDP fell by 18.8% compared to the same quarter in 2019. The government has implemented various measures to support the economy, including a large-scale fiscal stimulus package and a temporary reduction in the value-added tax (VAT) rate. The impact of the pandemic on the Italian economy is discussed in this section.

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Source: Author's calculations based on data from the Ministry of Health, 2020.

15/05/2020

Accounting and Finance in Business (Accounting) - Accounting in Business (Accounting)

**Task 1: Accounting and Finance in Business (Accounting)**

	2020	2021	2022
Revenue	1000	1100	1200
Expenses	800	850	900
Profit	200	250	300

**1.1. Revenue Recognition**

Revenue recognition is a critical aspect of accounting that determines when a company can record revenue from its sales. The primary principle is that revenue should be recognized when it is earned, regardless of when cash is received. This is often achieved through the use of accrual accounting, which records transactions when they occur, rather than when the cash is exchanged. For example, if a company sells goods on credit, it should recognize the revenue at the time of sale, even if the customer has not yet paid. This approach provides a more accurate picture of a company's financial performance over time.

There are several methods for recognizing revenue, each with its own set of rules and requirements. The most common method is the percentage-of-completion method, which is used for long-term contracts. Under this method, revenue is recognized as a percentage of the total contract value, based on the progress of the work. Another method is the cost-of-sales method, which recognizes revenue when the cost of the goods sold is known. This method is often used for companies that sell physical goods. The choice of method depends on the nature of the company's operations and the specific requirements of the accounting standards.

Revenue recognition is also affected by the timing of the sale. For example, if a company sells goods during the year-end period, it may need to recognize the revenue in the current year, even if the goods are not shipped until the following year. This is because the sale has occurred, and the company has earned the revenue. However, if the goods are not shipped until the following year, the company may need to recognize the revenue in the following year, depending on the specific circumstances. This highlights the importance of accurate record-keeping and timely reporting in revenue recognition.

Revenue recognition is a complex and often challenging area of accounting. It requires a deep understanding of the underlying principles and a careful application of the specific rules. Companies must ensure that they are following the correct method for recognizing revenue, and that they are doing so in a timely and accurate manner. This is essential for providing a clear and accurate picture of the company's financial performance to its stakeholders. The complexity of revenue recognition is one of the reasons why many companies hire professional accountants to help them navigate these issues.

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**1.2. Expense Recognition**

Expense recognition is a critical aspect of accounting that determines when a company can record an expense. The primary principle is that expenses should be recognized when they are incurred, regardless of when cash is paid. This is often achieved through the use of accrual accounting, which records transactions when they occur, rather than when the cash is exchanged. For example, if a company receives services from a vendor on credit, it should recognize the expense at the time of the service, even if it has not yet paid the vendor. This approach provides a more accurate picture of a company's financial performance over time.

There are several methods for recognizing expenses, each with its own set of rules and requirements. The most common method is the cost-of-sales method, which recognizes expenses when the cost of the goods sold is known. This method is often used for companies that sell physical goods. Another method is the percentage-of-completion method, which is used for long-term contracts. Under this method, expenses are recognized as a percentage of the total contract value, based on the progress of the work. The choice of method depends on the nature of the company's operations and the specific requirements of the accounting standards.

**1.3. Asset Recognition**

Asset recognition is a critical aspect of accounting that determines when a company can record an asset. The primary principle is that assets should be recognized when they are acquired, regardless of when cash is paid. This is often achieved through the use of accrual accounting, which records transactions when they occur, rather than when the cash is exchanged. For example, if a company purchases equipment on credit, it should recognize the asset at the time of purchase, even if it has not yet paid the vendor. This approach provides a more accurate picture of a company's financial performance over time.



Figure 1. Relationship between the number of individuals and the number of individuals.

### 3.1. Relationship between the number of individuals and the number of individuals

The relationship between the number of individuals and the number of individuals is shown in Figure 1. The curve starts at the origin (0,0), rises steeply, and then levels off, approaching a horizontal asymptote at a value of 10 on the y-axis. The x-axis is labeled 'Number of individuals' and the y-axis is labeled 'Number of individuals'.

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Figure 2. Relationship between the number of individuals and the number of individuals.







QUESTION

Table 1. Summary of the results of the regression analysis

Variable	β	SE	t	p
Age	0.02	0.01	1.8	0.08
Gender	0.05	0.02	2.5	0.01
Education	0.03	0.01	3.2	0.00
Income	0.04	0.01	4.1	0.00
Health	0.06	0.02	3.0	0.00
Marital status	0.02	0.01	2.1	0.04
Constant	1.2	0.1	12.0	0.00

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## 2.3. Beschleunigung

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Accounting and Finance in Business (Accounting) – Accounting and Finance in Business

**Task 11: Accounting for Depreciation of Assets**

	2019	2020	2021
Depreciation			
Depreciation expense	1000	1000	1000
Depreciation income			
Depreciation	1000	1000	1000

Depreciation expense is a

– **DEBITED** (Depreciation expense) account

and a

credit to the asset account. It is recorded in the debit side of the Depreciation expense account and the credit side of the Depreciation account.

**Task 12: Accounting for Depreciation of Assets**

Accounting for depreciation is done by debiting Depreciation expense and

**Task 13:**

– **DEBITED**

Depreciation expense is a debit account. It is recorded in the debit side of the Depreciation expense account and the credit side of the Depreciation account.

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**Task 14: Accounting for Depreciation of Assets**

Accounting for depreciation is done by debiting Depreciation expense and

– **DEBITED**

Depreciation expense is a debit account. It is recorded in the debit side of the Depreciation expense account and the credit side of the Depreciation account.

**Task 15: Accounting for Depreciation of Assets**

	2019	2020	2021	2022
Depreciation				
Depreciation expense	1000	1000	1000	1000
Depreciation income				
Depreciation	1000	1000	1000	1000

Depreciation expense is a

– **DEBITED**

Table 1. Sample regression

Variable	Model 1	Model 2	Model 3	Model 4
Constant	1.000	1.000	1.000	1.000
Age				
$\beta$				
SE				
t				
p				
Gender				
$\beta$				
SE				
t				
p				
Education				
$\beta$				
SE				
t				
p				
Income				
$\beta$				
SE				
t				
p				
Age squared				
$\beta$				
SE				
t				
p				
Age squared $\times$ gender				
$\beta$				
SE				
t				
p				
Age squared $\times$ education				
$\beta$				
SE				
t				
p				
Age squared $\times$ income				
$\beta$				
SE				
t				
p				
Age squared $\times$ gender $\times$ education				
$\beta$				
SE				
t				
p				
Age squared $\times$ gender $\times$ income				
$\beta$				
SE				
t				
p				
Age squared $\times$ education $\times$ income				
$\beta$				
SE				
t				
p				
Age squared $\times$ gender $\times$ education $\times$ income				
$\beta$				
SE				
t				
p				
Adjusted R <sup>2</sup>	0.00	0.00	0.00	0.00
F	0.00	0.00	0.00	0.00
df	1, 100	10, 100	10, 100	10, 100
p	0.99	0.99	0.99	0.99

Age = age in years; Education = years of schooling; Income = annual income in US dollars; Gender = male = 1, female = 0; Age squared = age squared; Age squared  $\times$  gender = age squared  $\times$  gender; Age squared  $\times$  education = age squared  $\times$  education; Age squared  $\times$  income = age squared  $\times$  income; Age squared  $\times$  gender  $\times$  education = age squared  $\times$  gender  $\times$  education; Age squared  $\times$  gender  $\times$  income = age squared  $\times$  gender  $\times$  income; Age squared  $\times$  education  $\times$  income = age squared  $\times$  education  $\times$  income; Age squared  $\times$  gender  $\times$  education  $\times$  income = age squared  $\times$  gender  $\times$  education  $\times$  income.

Age squared  $\times$  gender  $\times$  education  $\times$  income = age squared  $\times$  gender  $\times$  education  $\times$  income.

Adjusted R<sup>2</sup> = adjusted coefficient of determination; F = F-statistic; df = degrees of freedom; p = probability of observing a test statistic as extreme as the one calculated from the sample.

#### Model 1: Univariate regression

Table 1 shows the results of the univariate regression model. The regression coefficient for age is positive and significant at the 1% level. The regression coefficient for gender is negative and significant at the 1% level. The regression coefficient for education is positive and significant at the 1% level. The regression coefficient for income is positive and significant at the 1% level.

#### Model 2: Quadratic regression

Table 1 shows the results of the quadratic regression model. The regression coefficient for age squared is negative and significant at the 1% level.

#### Model 3: Quadratic regression with interaction

Table 1 shows the results of the quadratic regression model with interaction terms. The regression coefficient for age squared is negative and significant at the 1% level.

The regression coefficient for age squared  $\times$  gender is positive and significant at the 1% level. The regression coefficient for age squared  $\times$  education is positive and significant at the 1% level. The regression coefficient for age squared  $\times$  income is positive and significant at the 1% level. The regression coefficient for age squared  $\times$  gender  $\times$  education is positive and significant at the 1% level. The regression coefficient for age squared  $\times$  gender  $\times$  income is positive and significant at the 1% level. The regression coefficient for age squared  $\times$  education  $\times$  income is positive and significant at the 1% level. The regression coefficient for age squared  $\times$  gender  $\times$  education  $\times$  income is positive and significant at the 1% level.

Adjusted R<sup>2</sup> = adjusted coefficient of determination; F = F-statistic; df = degrees of freedom; p = probability of observing a test statistic as extreme as the one calculated from the sample.

#### Model 4: Quadratic regression with interaction

Table 1 shows the results of the quadratic regression model with interaction terms. The regression coefficient for age squared is negative and significant at the 1% level.

The regression coefficient for age squared  $\times$  gender is positive and significant at the 1% level. The regression coefficient for age squared  $\times$  education is positive and significant at the 1% level. The regression coefficient for age squared  $\times$  income is positive and significant at the 1% level. The regression coefficient for age squared  $\times$  gender  $\times$  education is positive and significant at the 1% level. The regression coefficient for age squared  $\times$  gender  $\times$  income is positive and significant at the 1% level. The regression coefficient for age squared  $\times$  education  $\times$  income is positive and significant at the 1% level. The regression coefficient for age squared  $\times$  gender  $\times$  education  $\times$  income is positive and significant at the 1% level.

Adjusted R<sup>2</sup> = adjusted coefficient of determination; F = F-statistic; df = degrees of freedom; p = probability of observing a test statistic as extreme as the one calculated from the sample.



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Accounting for the sale of a fixed asset

**QUESTION**

**Questioning**

1. On 1 January 2023, a company purchased a piece of equipment for \$10,000. The equipment has a useful life of 5 years and a residual value of \$2,000. The company uses the straight-line method of depreciation. Calculate the depreciation expense for each year from 2023 to 2027.

Year	Depreciation Expense	Accumulated Depreciation	Book Value
2023	\$1,600	\$1,600	\$8,400
2024	\$1,600	\$3,200	\$6,800
2025	\$1,600	\$4,800	\$5,200
2026	\$1,600	\$6,400	\$3,600
2027	\$1,600	\$8,000	\$2,000

2. On 1 January 2023, a company purchased a piece of equipment for \$10,000. The equipment has a useful life of 5 years and a residual value of \$2,000. The company uses the straight-line method of depreciation. Calculate the depreciation expense for each year from 2023 to 2027.

3. On 1 January 2023, a company purchased a piece of equipment for \$10,000. The equipment has a useful life of 5 years and a residual value of \$2,000. The company uses the straight-line method of depreciation. Calculate the depreciation expense for each year from 2023 to 2027.

4. On 1 January 2023, a company purchased a piece of equipment for \$10,000. The equipment has a useful life of 5 years and a residual value of \$2,000. The company uses the straight-line method of depreciation. Calculate the depreciation expense for each year from 2023 to 2027.

Year	Depreciation Expense	Accumulated Depreciation	Book Value
2023	\$1,600	\$1,600	\$8,400
2024	\$1,600	\$3,200	\$6,800
2025	\$1,600	\$4,800	\$5,200
2026	\$1,600	\$6,400	\$3,600
2027	\$1,600	\$8,000	\$2,000

5. On 1 January 2023, a company purchased a piece of equipment for \$10,000. The equipment has a useful life of 5 years and a residual value of \$2,000. The company uses the straight-line method of depreciation. Calculate the depreciation expense for each year from 2023 to 2027.

6. On 1 January 2023, a company purchased a piece of equipment for \$10,000. The equipment has a useful life of 5 years and a residual value of \$2,000. The company uses the straight-line method of depreciation. Calculate the depreciation expense for each year from 2023 to 2027.

7. On 1 January 2023, a company purchased a piece of equipment for \$10,000. The equipment has a useful life of 5 years and a residual value of \$2,000. The company uses the straight-line method of depreciation. Calculate the depreciation expense for each year from 2023 to 2027.

**ANSWER**

