



APPLIES TO ACADEMIC YEAR 2003/2004

REV 2225 Financial Statements / Generally Accepted Accounting Principles

Program

Registered Auditor Program

Responsible for the course

Bror Petter Gulden

Department

Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

15

Objective

Prerequisites

The first two years of the program or equivalent.

Compulsory literature

Den norske Revisorforening. *Revisors håndbok*. Oslo: DnR. Siste utgave.

Huneide, Jens E. et al. *Årsregnskapet i teori og praksis*. Oslo: Gyldendal Akademisk. Siste utgave.

Sørensen, Tom. *Årsregnskapet: Oppgavesamling med løsningsforslag*. Oslo: Gyldendal Akademisk. Siste utgave.

Materiale utlevert i forbindelse med forelesningene.

Recommended literature

NOU 1995: 30. *Ny regnskapslov*. Oslo: Statens forvaltningstjeneste.

Ot. prop. nr. 42 (1997-98). *Om lov om årsregnskap m.v. (regnskapsloven)*. Oslo: Finans- og tolldepartementet.

Course outline

Computer-based tools

Computer-based tools are not used in this course.

Course structure

The course duration is two terms, consisting of 90 hours of lectures and discussions in class.

Evaluation

A six-hour individual written exam concludes the course.

Evaluation code(s)

REV 22251 - written exam, which accounts for 100% of the grade in REV 2225, 15 ECTS credits.

Aids at the examination

Makeup exam

At the next scheduled exam in the course.

