



APPLIES TO ACADEMIC YEAR 2005/2006

## **REV 2225 Financial Statements / Generally Accepted Accounting Principles**

### **Program**

Bachelor in Auditing (3. year)

### **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**

#### **Books:**

Huneide, Jens E. ... [et al.]. Årsregnskapet i teori og praksis. Siste utgave. Oslo: Gyldendal akademisk

Sørensen, Tom. Årsregnskapet: oppgavesamling med løsningsforslag. Siste utgave. Oslo: Gyldendal akademisk

#### **Other:**

Den norske Revisorforening. Revisors håndbok. Siste utgave. Oslo: DnR. Siste utgave  
Materiale henvist til eller utlevert i forbindelse med forelesningene

### **Recommended literature**

#### **Other:**

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.