



APPLIES TO ACADEMIC YEAR 2006/2007

GRA 6261 Etikk HRS

Program

Master in Public Accounting

Responsible for the course

Bror Petter Gulden

Department

Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

6

The course covers ethical theory and applied ethics and is obligatory for all participants in the Master program in auditing, accounting and tax. The course provides a basic introduction to the concepts of ethics and morality and presents and demonstrates decision support models for ethical and moral choices. In addition the course gives an overview of the essential laws and other sets of rules which regulate the auditors' professional conduct.

Objective

The objective is to make the students aware of the necessity of identifying and analysing the ethical and moral aspects of alternative possible actions, to provide the students with knowledge of decision support models which may be applied in situations which are perceived as ethical or moral dilemmas, and to give the students necessary insight in the regulatory framework for the auditing profession.

Prerequisites

All auditing courses in the first and second term of the programme.

Compulsory literature

Books:

Gulden, Bror Petter. 2003. Etikk, moral og revisjon – teori, analyse og handlingsvalg. 1. utgave. Oslo: DnR forlaget

Gulden, Bror Petter. 2006. Den eksterne revisor. 6. utg. Gyldendal Akademisk. Vil foreligge til høstsemesteret 2006

Other:

Artikler og annet materiale utdelt eller henvist til på forelesningene
International Federation of Accountants (IFAC). Ethical Guidelines for Professional Accountants. Nedlastes gratis fra IFACs hjemmeside, www.ifac.org (krever registrering)

Recommended literature

Books:

Cordt-Hansen, Hans. 2005. Revisorloven : med kommentarer. 3. utg. Oslo : Den Norske revisorforening

Knapp, Michael C. 2007. Contemporary auditing : real issues and cases. 6th ed. Mason, Ohio : Thomson/South-Western. I handelen nå.

Other:

NOU 1997:9. 1997. Om revisjon og revisorer. Oslo: Statens forvaltningstjeneste

Course outline

Laws, regulations and other sets of rules defining the auditors' professional conduct

- Laws and regulations
- DnRs and IFACs ethical guidelines
- EUs eight directive (revised)
- Other relevant regulations (e.g. the Sarbanes-Oxley Act)

The concepts of ethics and ethical dilemmas

Normative ethical theory

The concept of morality

Consequentialistic decision support model for ethical choices

Decision support model for moral choices
Rationalisation

Computer-based tools

Teaching support: Blackboard

Course structure

Lectures and class discussions. Considerable emphasis on plenary discussions.

Evaluation

Three hours individual written exam

Evaluation code(s)

GRA 62611

Aids at the examination

Revisors Håndbok and simple calculator. Standard rules apply for underlining etc.

Makeup exam

Next ordinary exam.