



APPLIES TO ACADEMIC YEAR 2006/2007

GRA 6262 Auditing III og IV

Program

Master in Public Accounting

Responsible for the course

Flemming Ruud, Svein A Løken

Department

Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

12

Objective

Prerequisites

Compulsory literature

Books:

Arens, Alvin A. Randal J. Elder, Mark S. Beasley. 2006. Auditing and assurance services : an integrated approach. 11th ed. Upper Saddle River, N.J. : Pearson Education
Dunn, Cheryl, J. Owen Cherrington, Anita S. Hollander. 2005. Enterprise information systems : a pattern-based approach. 3rd ed. Boston: McGraw-Hill/Irwin
Hunton, James E., Stephanie M. Bryant, Nancy A. Begranoff. 2004. Core concepts of information technology auditing. Hoboken, N.J. : Wiley
Kinney, William R., Jr.. 2000. Information Quality Assurance and Internal Control for Management Decision Making. London: Mc-Graw-Hill
Moeller, Robert R. 2005. Brink's Modern Internal Auditing. 6th ed. New York: Wiley. Institute of Internal Auditors
Stordrange, Bjørn. 1995. Forbrytelser mot vårt økonomiske system : utroskap, bestiktelser og investorbudrageri. Oslo: Juristforbundets forlag

Other:

Artikler og annet materiale utdelt til forelesningene.
IIAs standarder. Siste utgave. The Institute of Internal Auditors, Norges Interne Revisorers Forening
Intern kontroll: Et integrert rammeverk. Oversettelse av COSO-rapporten. 1996. Oslo: Cappelen Akademisk Forlag. Nettversjon av COSOrapport

Recommended literature

Books:

1992. Report of the Committee on the Financial Aspects of Corporate Governance. (Cadburyrapporten)
1999. Internal Control: Guidance for Directors on the Combined Code. (Turnbullrapporten)
Garfinkel, Simson with Gene Spafford. 2002. Web security, privacy, and commerce. 2nd ed. Sebastopol, Calif. : O'Reilly
Havstein, Bjørgunn, Tove-Gunn Moen. 2005. Regnskapsorganisasjon : bokføring og intern kontroll. 4. utg. Oslo: Cappelen Akademisk Forlag. Kravet til forkunnskaper dekkes ved denne boken.
Knapp, Michael C. 2005. Contemporary Auditing: Real Issues and Cases. 4th ed. St. Paul: West Publishing Company
Romney, Marshall B. and Paul John Steinbart. 2006. Accounting Information Systems. 10th ed. Upper Saddle River, N.J. : Pearson Prentice Hall. Kravet til forkunnskaper dekkes ved denne boken.

Other:

AICPA. 1997. Statement on Auditing Standards (SAS) 82: Consideration of Fraud in a Financial Statement Audit. New York: The Institute

ISACA. 1999. Cobit. Norsk utgave v/Norway Chapter of ISACA (Utdrag kun tilgjengelig online via fagansvarlig)

ISACA. SISAS (Statements on Information Systems Auditing Standards). Online. Tilgjengelig via URL: <http://www.isaca.org/>.

OECDs rapport om Corporate Governance

Relevante norske lover, forskrifter og standarder, samt Revisors Håndbok

Course outline**Computer-based tools****Course structure****Evaluation****Evaluation code(s)****Aids at the examination****Makeup exam**