



APPLIES TO ACADEMIC YEAR 2007/2008

BØK 9810 Financial Accounting

Program

Associate Degree Program in Business Administration (ARF)

Responsible for the course

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Department

Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

6

Language of instruction

Norwegian

Objective

The objective of this course is to provide the students with necessary competence to do the year-end for small businesses. This also includes finding and using the correct accounting principles and knowing where to find relevant rules and regulations.

Prerequisites

BØK 2601 Managerial and Financial Accounting I or equivalent.

Compulsory literature

Books:

Huneide, Jens Erik ... [et al.]. Årlig. Årsregnskapet i teori og praksis. Siste utg.. Oslo: Gyldendal akademisk. Følgende temaer er ikke pensum: Skatteplanlegging, sammenligningstall og proformaregnskaper, fusjoner, fisjoner, vesentlige forskudds- og etterbetalinger, kontantstrømpoppstilling, forholdstall i regnskapet, skatteregnskapet. I konsernregnskap er de sju første delkapitlene pensum. I kapitlet om skatter (skattekostnad) er de to første delkapitlene pensum. I kapitlet om aksjer og andeler i andre selskaper er de fire første delkapitlene pensum.
Sørensen, Tom, Janicke L. Rasmussen og Roy Kristensen. 2006. Årsregnskapet: oppgavesamling med løsningsforslag. 6. utg. Oslo: Gyldendal akademisk

Recommended literature

Course outline

With an emphasis on small businesses:

1. What kind of companies are obliged to do accounts, and the content of this obligation from a practical point of view.
2. Accounts for limited companies, partnerships and one-person businesses
3. Accounting principles and note information for shares, bonds, stocks, long term projects, fixed assets, immaterial assets, debts, deferred tax and equity.
4. Group accounting

Computer-based tools

Computer-based tools may be used, but are not required.

Course structure

Course structure for full-time students

The course is based on 36 hours of teaching. Not all parts of the syllabus will be lectured on. It is important that the students do a lot on their own, especially with exercises.

Evaluation

A five-hour individual written examination concludes the course.

Evaluation code(s)

BØK 98101 - written exam, which counts 100% of the grade in BØK 9810 Financial Accounting, 6 ECTS credits.

Aids at the examination

All aids are permitted.

Support materials at written examinations are explained under exam information in our web-based student handbook. Please note use of calculator. <http://www.bi.no/studenthandbook>

Makeup exam

A makeup exam is held at the end of the next course.