



APPLIES TO ACADEMIC YEAR 2007/2008

REV 2225 Financial Statements / Generally Accepted Accounting Principles

Program

Bachelor in Auditing (3. year)

Responsible for the course

Roy Kristen Kristensen

Department

Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

15

Language of instruction

Norwegian

Objective

The aim of the course is to give students the understanding of the closing of accounts and the preparing of financial statements that is required for candidates seeking to be authorized as registered public accountants

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....(et. al.).... 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

Closing of accounts/financial statements in accordance with provisions in the Accounting Act, the Companies Act and valid accounting standards.

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

Revisors Håndbok

Norges Lover

Skattelovsamling

Interest tables

Advanced calculator

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 re-sit exam is held every term.