



APPLIES TO ACADEMIC YEAR 2008/2009

## REV 2225 Financial Statements / Generally Accepted Accounting Principles

### Program

Bachelor in Auditing (3. year)

### Responsible for the course

Roy Kristen Kristensen

### Department

Department of 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 utg. 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. Knowledge about IFRS-regulation.

### 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 and BI-approved exam calculator

Exam aids at written examinations are explained under exam information in our web-based Student handbook. Please note use of calculator and dictionary.

<http://www.bi.edu/studenthandbook/examaids>

**Makeup exam**

A re-sit exam is held every term.