



APPLIES TO ACADEMIC YEAR 2011/2012

## **BØK 9810 Financial Accounting**

### **Programme**

Associate Degree Program in Business Administration (ARF)

### **Responsible for the course**

Tor A Tollefsen, Janicke L Rasmussen

### **Department**

Department of Accounting - Auditing and Law

### **Term**

According to study plan

### **ECTS Credits**

6

### **Language of instruction**

Norwegian

### **Introduction**

### **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 reading**

#### **Books:**

Huneide, Jens-Erik. ... [et al.]. Årsregnskapet i teori og praksis. Siste utg. 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.

Kristensen, Roy, Janicke L. Rasmussen og Tom Engelsborg. 2010. Årsregnskapet : oppgavesamling med løsningsforslag. 7. utg. Gyldendal akademisk

### **Recommended reading**

#### **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.

#### **E-learning**

The e-learning platform It's learning is used by the e-learning centre to administrate the mandatory

exercises, and make students able to communicate with each other and the Lecturer. Module sessions are carried out at the beginning of the semester and before exams. The e-learning students are also offered a study guide which is an educational guide to the syllabus.

**Examination**

A five-hour individual written examination concludes the course.

**Examination code(s)**

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

**Examination support materials**

All support materials are allowed plus the calculator TEXAS INSTRUMENTS BA II Plus™. Examination support materials at written examinations are specified under exam information in our web-based Student Handbook. Please note the use of calculator and dictionary.  
<http://www.bi.edu/studenthandbook/examaids>

**Re-sit examination**

A re-sit exam is held at the end of the next course.

**Additional information**

The course will be taught in the autumn of 2011 and for the last time autumn of 2012. Last re-sit examination is offered in the autumn of 2013.