



APPLIES TO ACADEMIC YEAR 2012/2013

BØK 2603 Corporation accounting - RE-SIT EXAMINATION

Programme

Re-sit examination

Responsible for the course

Roy Kristen Kristensen

Department

Department of Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

6

Language of instruction

Norwegian

Introduction

Objective

The students shall learn to prepare consolidated accounts, based on the annual accounts made by the firms that constitute a corporation. They shall learn the differences between Norwegian rules and IFRS rules. They shall also understand accounting issues related to incorporating interests in associated enterprises and jointly controlled activities.

Prerequisites

Accounting courses of the 1st and 2nd year of the programme or equivalent.

Compulsory reading

Books:

Bettmo, Helge ... [et al.]. 2010. Konsernregnskap : virksomhetssammenslutninger etter IFRS. Oslo : Revisorforeningen.no : Den norske revisorforening

Huneide, Jens-Erik. ... [et al.]. Årsregnskapet i teori og praksis. Siste utg. Oslo : Gyldendal akademisk. Kapittel 18 og 42

Recommended reading

Other:

Sørensen, Rasmussen og Kristensen. Årsregnskapet - Oppgavesamling med løsningsforslag. Siste utgave. Gyldendal Akademisk. Kapittel 8 og 27

Course outline

- Definition of a corporation
- IFRS-rules and Norwegian rules
- Handling acquisitions in subsidiaries in the accounts
- Internal transactions in corporation accounting
- Managing minority interests
- Deferred tax in corporation accounting
- Sale of subsidiary
- Successive purchase and sale of shares
- Interests in associated enterprises and jointly controlled activities
- Application of method in investors' separate annual accounts

Computer-based tools

Computer-based tools are not required.

Course structure

36 hours of lectures and exercises.

Examination

A three-hour individual written exam completes the course.

Examination code(s)

BØK 26031 – written exam which accounts for 100% of the grade in the course.

Examination support materials

All aids are allowed calculator TEXAS INSTRUMENTS BA II Plus™.

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>

Re-sit examination

Due to changes in our Bachelor Programmes from autumn 2009, there also will be changes in every single course. This course was lectured for the last time autumn spring 2011. Re-sit exam will be offered every term up to and even spring 2013.

Additional information