



APPLIES TO ACADEMIC YEAR 2012/2013

BØK 2800 Financial 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

15

Language of instruction

Norwegian

Introduction

Objective

The course will teach students how to balance the annual accounts and draw up the annual report in accordance with generally accepted accounting principles, as is required for a candidate seeking authorization as a certified accountant. The programme meets the requirements of the certified accountant regulation of 8 February 1999 no. 196 (education requirements for certified accountants).

Prerequisites

The first two years of the programme or equivalent.

Compulsory reading

Recommended reading

Course outline

Closing of accounts/annual accounts in accordance with the regulations of the Accounting Act and the Companies Act and prevailing accounting standards.

Knowledge of IFRS rules.

- Norwegian and international accounting rules
- Accounting theory
- Generally accepted accounting principles
- Valuation rules and accrual rules
- Requirements to annual accounts and annual report
- Cash flow specification
- Consolidated accounts

Computer-based tools

Computer-based tools are not used in this course.

Course structure

The course is taught in teaching sessions over two terms. Teaching is based on 90 lecture hours.

Examination

A six-hour individual written exam completes the course.

Examination code(s)

BØK 28001, which accounts for 100% of the grade in BØK 2800 Financial Accounting, 15 ECTS.

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 in the academic year 2010/2011. Re-sit exam will be offered every term up to and even spring 2013.

Additional information