



APPLIES TO ACADEMIC YEAR 2012/2013

## **JUR 2810 Accountant practice and ethics 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**

5

### **Language of instruction**

Norwegian

### **Introduction**

### **Objective**

The course shall give the students knowledge of ethics and good accountant practice as a basis for practising as a certified accountant.

### **Prerequisites**

The first two years of the programme or equivalent.

### **Compulsory reading**

### **Recommended reading**

### **Course outline**

1. Ethics and ethical dilemmas for accountants
2. The authorization act and authorization regulation – review and remarks
3. Standards for good accounting practice – review and remarks
4. Quality control systems for certified accountants

### **Computer-based tools**

Computer-based tools are not used in this course.

### **Course structure**

The course consists of 30 hours of lectures including a case.

### **Examination**

A three-hour individual written exam concludes the course.

### **Examination code(s)**

JUR 28101 written exam which accounts for 100% of the grade in the course.

### **Examination support materials**

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

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 2010. Re-sit exam will be offered every term from autumn 2011 even spring 2013.

**Additional information**