



APPLIES TO ACADEMIC YEAR 2012/2013

REV 2225 Financial Statements / Generally Accepted Accounting Principles - RE-SIT EXAMINATION

Programme

Re-sit examination

Responsible for the course

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Department

Department of Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

15

Language of instruction

Norwegian

Introduction

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 reading

Books:

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

Sørensen, Tom, Janicke L. Rasmussen og Roy Kristensen. 2010. Årsregnskapet : oppgavesamling med løsningsforslag. 7. utg. 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 reading

Books:

Kvifte, Steinar Sars og André Tofteland. 2008. Finansregnskap : god regnskapsskikk og IFRS. Bergen : Fagbokforlaget

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.

Examination

A six-hour individual written exam concludes the course.

Examination code(s)

REV 22251 - written exam, which accounts for 100% of the grade in REV 2225, 15 ECTS credits.

Examination support materials

The following support materials are allowed (with the reservation that updates and changes might be carried by Fagrådet for Revisorutdanning):

- Revisors håndbok, latest issue
- Selected IFRS-standards
- Norges Lover/offprints or bodies of laws without comments
- Tax dictionaries (Ole Gjems-Onstad or Jacob Jarøy)
- Interest tables
- International Accounting Standards (IAS) 16, 18 og 40 (special prints)
- BI-approved exam calculator is accepted (TEXAS INSTRUMENTS BA II Plus TM)

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.no/studiehandbok/hjelpemidler>

Re-sit examination

This course was lectured for the last time autumn 2010/spring 2011. Re-sit exam will be offered every term even spring 2013.

Additional information