



APPLIES TO ACADEMIC YEAR 2012/2013

## REV 2405 Auditing - RE-SIT EXAMINATION

### Programme

Re-sit examination

### Responsible for the course

Bror Petter Gulden

### Department

Department of Accounting - Auditing and Law

### Term

According to study plan

### ECTS Credits

20

### Language of instruction

Norwegian

### Introduction

### Objective

The course aims to give students knowledge about the regulatory framework for auditing activities, audit theory and practical auditing that is required for candidates seeking authorization as registered auditors. The Financial Supervisory Authority of Norway requires that candidates seeking authorization as registered auditors must achieve the grade C or better in this course.

### Prerequisites

The first two years of the program or equivalent.

### Compulsory reading

#### Books:

Gulden, Bror Petter. 2010. Den eksterne revisor. 7. utg. Oslo : Gyldendal akademisk. 7 utg. ventes å foreligge ved semesterstart høsten 2010

Gulden, Bror Petter. 2010. Etikk, moral og revisjon : teori, analyse og handlingsvalg. 2. utg. Oslo : DnR forlag. (ventes å foreligge ved semesterstart høsten 2010)

Gulden, Bror Petter. 2010. Revisjon : teori og metode. 6. utg. Cappelen akademisk

#### Other:

Den norske Revisorforening. Revisors håndbok. Siste utg.. Oslo: DnR. forl.

Materiale utlevert eller henvist til i forbindelse med forelesningene

Norges Kommunerevisorforbund. 2005. RSK 001 Standard for forvaltningsrevisjon.

Standarden kan lastes ned fra Norges Kommunerevisorforbunds hjemmeside nkrf.no

### Recommended reading

#### Books:

Gulden, Bror Petter. 2010. Oppgavesamling i revisjonsfag med løsningsforslag. 7. utg. Oslo: Cappelen akademisk. (ventes å foreligge ved semesterstart høsten 2010)

#### Other:

Innst. O. nr. 25. (1997-98). Innstilling fra finanskomitéen om lov om revisjon og revisorer. Oslo: Finansdepartementet

NOU 1997: 9. Om revisjon og revisorer. Oslo: Statens forvaltningstjeneste

NOU 2008:12 Revisjonsplikten for små foretak. Finansdepartementet

Ot. prp. nr. 75 (1997-98). Om lov om revisjon og revisorer. Oslo: Finansdepartementet

Ot.prp. nr. 78 (2008-2009) Om lov om endringer i revisorloven og visse andre lover

(gjennomføring av revisjonsdirektivet). Finansdepartementet

### Course outline

- The auditing profession and the regulatory framework for auditors
- Ethical issues

- Audit theory
- Planning and execution of audit assignment
- Auditing and corporate governance

**Computer-based tools**

Computer-based tools are not used in this course.

**Course structure**

The course duration is two terms. The teaching is based on 120 hours of lectures and discussions in class. Students may hand in an individual paper ("trial exam") which will be commented and graded.

**Examination**

A six-hour written exam concludes the course.

**Examination code(s)**

REV24051 - written exam - which accounts for 100% of the grade in REV 2405, 20 ECTS credits.

**Examination support materials**

Revisors håndbok, Norwegian Code of laws, Compilation of tax laws, Interest and annuity tables and BI-approved exam calculator

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**

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

**Additional information**