



APPLIES TO ACADEMIC YEAR 2012/2013

REV 2408 Accounting Theory - RE-SIT EXAMINATION

Programme

Re-sit examination

Responsible for the course

Hans Robert Schwencke

Department

Department of Accounting - Auditing and Law

Term

According to study plan

ECTS Credits

5

Language of instruction

Norwegian

Introduction

Norwegian financial reporting has been built on IFRS since 2005. The course has an IFRS focus.

Objective

The students will become familiar with theoretical issues from an IFRS perspective. Problems related to SME will in particular be in focus.

Prerequisites

No prerequisites

Compulsory reading

Books:

Elling, Jens O. 2002. Oppgavesamling til årsrapporten. København : Gjellerup
Elling, Jens O. 2008. Finansiell rapportering : teori og regulering. Gjellerup. Tidligere utgitt med tittel: Årsrapporten : teori og regulering

Other:

Artikler som det henvises til på Blackboard er også pensum

Recommended reading

Books:

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

Course outline

- IFRS regulations
- SME work in IASB
- Norwegian IFRS harmonization
- Topics in accounting theory

Computer-based tools

No

Course structure

Lectures and student presentations

Examination

A project question will be available for students early in the semester, and the project shall be handed in 11 weeks later. The group should normally be 3 students, and the projects should be 15 pages long. An oral exam which includes obligatory literature and a defence of the project can be required.

Examination code(s)

REV 24081 - Term paper. Counts 100% in the course REV 24081 Accounting Theory, 5 credits.

Examination support materials

All support materials allowed.

Re-sit examination

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