



APPLIES TO ACADEMIC YEAR 2013/2014

## BØK 9810 Financial Accounting - RE-SIT EXAMINATION

### Programme

Associate Degree Program of Business Administration (ARF)

### Responsible for the course

Janicke L Rasmussen

### Department

Department of Accounting - Auditing and Law

### Term

According to study plan

### ECTS Credits

6

### Language of instruction

Norwegian

### Introduction

### Objective

The objective of this course is to provide the students with necessary competence to do the year-end for small businesses. This also includes finding and using the correct accounting principles and knowing where to find relevant rules and regulations.

### Prerequisites

BØK 2601 Managerial and Financial Accounting I or equivalent.

### Compulsory reading

#### Books:

Huneide, Jens-Erik. ... [et al.]. Årsregnskapet i teori og praksis. Siste utg. Gyldendal akademisk. Følgende temaer er ikke pensum: Skatteplanlegging, sammenligningstall og proformaregnskaper, fusjoner, fisjoner, vesentlige forskudds- og etterbetalinger, kontantstrømoppstilling, forholdstall i regnskapet, skatteregnskapet. I konsernregnskap er de sju første delkapitlene pensum. I kapitlet om skatter (skattekostnad) er de to første delkapitlene pensum. I kapitlet om aksjer og andeler i andre selskaper er de fire første delkapitlene pensum. Kristensen, Roy, Janicke L. Rasmussen og Tom Engelsborg. 2010. Årsregnskapet : oppgavesamling med løsningsforslag. 7. utg. Gyldendal akademisk

### Recommended reading

### Course outline

*With an emphasis on small businesses:*

1. What kind of companies are obliged to do accounts, and the content of this obligation from a practical point of view.
2. Accounts for limited companies, partnerships and one-person businesses
3. Accounting principles and note information for shares, bonds, stocks, long term projects, fixed assets, immaterial assets, debts, deferred tax and equity.
4. Group accounting

### Computer-based tools

Computer-based tools may be used, but are not required.

### Course structure

structure for full-time students

course is based on 36 hours of teaching. Not all parts of the syllabus will be lectured on. It is important that the students do a lot on their own, especially with exercises.

### learning

The e-learning platform It's learning is used by the e-learning centre to administrate the mandatory exercises, and make students able

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to communicate with each other and the Lecturer. Module sessions are carried out at the beginning of the semester and before exams. The e-learning students are also offered a study guide which is an educational guide to the syllabus.

**Examination**

A five-hour individual written examination concludes the course.

**Examination code(s)**

BØK 98101 - written examination, which counts 100% towards the grade in BØK 9810 Financial Accounting, 6 ECTS credits.

**Examination support materials**

All support materials are allowed plus the calculator TEXAS INSTRUMENTS BA II Plus™.

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.edu/studenthandbook/examaids>

**Re-sit examination**

A re-sit exam is held at the end of the next course.

**Additional information**

The course was lectured for the last time autumn of 2012. Last re-sit examination is offered in the autumn of 2013.