



APPLIES TO ACADEMIC YEAR 2013/2014

REV 3605 Auditing

Programme

Bachelor of Accounting and Auditing (3. year)

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

This course is part of the statutory curriculum for approval as a Norwegian registered public accountant.

Learning outcome

Acquired knowledge

The course should provide the students with good knowledge of the legal framework for the auditing profession and of the theory and methodology of auditing. This also includes professional ethical and moral questions.

Acquired skills

The students should be able to participate in the statutory audit of financial statements, in accordance with legal requirements and international auditing standards. The students should also have basic knowledge of operational auditing in the public sector.

Reflection

The students should be conscious of the importance of auditing as a prerequisite for a well-functioning financial market

Prerequisites

The first two years of the programme or equivalent.

Compulsory reading

Books:

Gulden, Bror Petter. 2010. Etikk, moral og revisjon : teori, analyse og handlingsvalg. 2. utg. Den norske revisorforening : DnR kompetanse

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

Gulden, Bror Petter. 2012. Den eksterne revisor. 8. utg. Gyldendal akademisk

Other:

2005. RSK 001 Standard for forvaltningsrevisjon.. Norges Kommunerevisorforbund. Standarden kan lastes ned fra Norges Kommunerevisorforbunds hjemmeside nkrf.no

Den norske Revisorforening. Revisors Håndbok. Siste utgave. Den norske Revisorforening

Materiale utlevert eller henvist til i forbindelse med forelesningene

Recommended reading

Books:

Gulden, Bror Petter. 2010. Oppgavesamling i revisjonsfag med løsningsforslag. 7. utg. Cappelen akademisk

Other:

Innst. O. nr. 25. (1997-98). Innstilling fra finanskomitéen om lov om revisjon og revisorer. Finansdepartementet
NOU 1997: 9. Om revisjon og revisorer.. Statens forvaltningstjeneste

NOU 2008:12 Revisjonsplikten for små foretak.. Finansdepartementet

Ot. prp. nr. 75 (1997-98). Om lov om revisjon og revisorer. 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 an assignment
- Auditing and corporate governance

Computer-based tools

Computer-based tools are not used in this course.

Learning process and workload

The course is taught in teaching sessions over two terms. The students are enrolled in each semester, the course in the autumn term is named REV 3606 and the course in the spring term REV 3607. Teaching is based on 120 lecturing hours, 60 hours each term.

A teaching plan for the term with reference to the curriculum is distributed at the beginning of each term. In the spring term, there is a voluntary trial exam, and the students' answers are evaluated, marked and commented upon.

Activity	Hours
Participation in teaching sessions	120
Preparation for teaching sessions	90
Self-tuition/reading literature	160
Own work on cases/exercises	160
Examination	6
Total recommended use of time	526

Use of hours

120 teaching hours

Examination

A six-hour written exam concludes the course.

Examination code(s)

REV 36051 - written exam, counts for 100% of the grade in REV 3605 Auditing, 20 credits.

Examination support materials

Revisors håndbok, Norwegian Code of laws (non-annotated), tax law compilations (Jacob Jarøy or Ole Gjems-Onstad), BI-approved exam calculator

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 arranged every term.

Additional information

In this course, the grade C or better is required for candidates who seek approval as a registered auditor (registrert revisor).