



APPLIES TO ACADEMIC YEAR 2014/2015

## GRA 6275 Ethics for Master of Professional Accountancy

### Programme

Master in Professional Accountancy

### Responsible for the course

Kari Birkeland

### Department

Department of Accounting - Auditing and Law

### Term

According to study plan

### ECTS Credits

6

### Language of instruction

Norwegian

### Introduction

The course covers ethical theory and applied ethics and is obligatory for all participants in the Master programme in auditing, accounting and tax. The course provides a basic introduction to the concepts of ethics and morality and presents and demonstrates decision support models for ethical and moral choices. In addition the course gives an overview of the essential laws and other sets of rules which regulate the auditors' professional conduct.

### Learning outcome

The objective is to make the students aware of the necessity of identifying and analysing the ethical and moral aspects of alternative possible actions, to provide the students with knowledge of decision support models which may be applied in situations which are perceived as ethical or moral dilemmas, and to give the students necessary insight in the regulatory framework for the auditing profession.

### Prerequisites

All auditing courses in the first and second term of the programme.

### 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. 2012. Den eksterne revisor. 8. utg. Gyldendal akademisk

#### Other:

Artikler og annet materiale utdelt eller henvist til på forelesningene

### Recommended reading

#### Books:

Knapp, Michael C. 2014. Contemporary auditing : real issues and cases. 10th ed. South-Western Cengage Learning

#### Other:

International Federation of Accountants (IFAC). Ethical Guidelines for Professional Accountants. Nedlastes gratis fra IFACs hjemmeside: [www.ifac.org](http://www.ifac.org)

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

Ot.prp. nr. 78 (2008-2009). Om lov om endringer i revisorloven og enkelte andre lover (gjennomføring av revisjonsdirektivet). Det kongelige finansdepartementet

### Course outline

Laws, regulations and other sets of rules defining the auditors' professional conduct

- Laws and regulations
- DnRs and IFACs ethical guidelines
- EUs eight directive (revised)
- Other relevant regulations

The concepts of ethics and ethical dilemmas

Normative ethical theory  
The concept of morality  
Consequentialistic decision support model for ethical choices  
Decision support model for moral choices  
Rationalisation  
Empirical research in ethics

### **Computer-based tools**

Teaching support: It's learning

### **Learning process and workload**

A course of 6 ECTS credits corresponds to a workload of 160-180 hours.  
Lectures and class discussions. Considerable emphasis on plenary discussions.

Please note that while attendance is not compulsory in this course, it is the student's own responsibility to obtain any information provided in class that is not included on the course homepage/It's learning or text book.

### **Examination**

Three hours individual written exam

### **Examination code(s)**

GRA 62751 written exam accounts for 100 % of the final grade in the course GRA 6275.

### **Examination support materials**

Auditor's Manual  
Compilation of laws without comments  
BI approved exam calculator.

Examination support materials at written examinations are explained under examination information in the student portal @bi. Please note use of calculator and dictionary in the section on support materials.

### **Re-sit examination**

It is only possible to retake an examination when the course is next taught.  
The assessment in some courses is based on more than one exam code.  
Where this is the case, you may retake only the assessed components of one of these exam codes.  
Where this is not the case, all of the assessed components of the course must be retaken.  
All retaken examinations will incur an additional fee

### **Additional information**

#### **Honor Code**

Academic honesty and trust are important to all of us as individuals, and represent values that are encouraged and promoted by the honor code system. This is a most significant university tradition. Students are responsible for familiarizing themselves with the ideals of the honor code system, to which the faculty are also deeply committed.

Any violation of the honor code will be dealt with in accordance with BI's procedures for cheating. These issues are a serious matter to everyone associated with the programs at BI and are at the heart of the honor code and academic integrity. If you have any questions about your responsibilities under the honor code, please ask.