



APPLIES TO ACADEMIC YEAR 2014/2015

## JUR 3624 Accountant practice and ethics

### Programme

Bachelor of Business Administration (3. year)

### Responsible for the course

Roy Kristen Kristensen

### Department

Department of Accounting - Auditing and Law

### Term

According to study plan

### ECTS Credits

7,5

### Language of instruction

Norwegian

### Introduction

This course is part of the curriculum for approval as Norwegian certified accountant. The programme meets the requirements of the certified accountant regulation of 8 February 1999 no. 196 (education requirements for certified accountants).

### Learning outcome

#### ed knowledge

The course will give the students in-depth knowledge about the statutory regulations regarding certified accountants, including the requirements in Norwegian generally accepted accountancy practice. The students shall also have basic knowledge about assessing and solving ethical dilemmas in accountancy.

**Acquir**

#### ed skills

The students shall be able to adress and discuss problems related to best practice in exercising of accountancy and generally accepted accountancy principles. The students shall also be able to discuss cases on ethical behaviour.

**Acquir**

#### ion

Be conscious about the importance of good ethical behaviour and exercising best practice in accountancy.

**Reflect**

### Prerequisites

Following courses or equivalent:

BØK 3411 Finance and Managerial Accounting I and

BØK 3541 Managerial Accounting and Control or BØK 3551 Practical Managerial Accounting and Control.

### Compulsory reading

#### Books:

Høylye, Knut, Roy Kristensen og Hanne Opsahl. God regnskapsførings-skikk : med kommentarer til lov og standarder. 2. utg. Gyldendal. Hele boken

### Recommended reading

### Course outline

The program includes the following main topics:

- Statutory regulation of certified accountants
- Regulation of accepted accountancy practice
- Risk management
- Regulation regarding reporting of money laundering
- Tools used to fulfill the requirements

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- Certified accountant's position in relation to client
- Ethical behaviour for certified accountants

### Computer-based tools

Computer-based tools are not used in this course.

### Learning process and workload

The course is taught in teaching sessions over 45 hours, including 36 hours of lecturing and 9 hours of case work. The cases will help the students apply the theory in practice.

Activity	Time consume
Participation in teaching sessions	36
Preparation for teaching sessions	36
Participation in case work	9
Self-tuition/reading literature	60
Own work with cases/exercises	60
Exam	3
<b>Recommended total time consumed</b>	<b>204</b>

### Use of hours

#### Examination

A three-hour individual written exam concludes the course.

#### Examination code(s)

JUR 36241 - Written exam, accounts for 100% of the grade in the course JUR 3624 Accountant practice and ethics, 7,5 credits.

#### Examination support materials

All aids are allowed + calculator TEXAS INSTRUMENTS BA II Plus™.

Examination support materials at written examinations are explained under examination information in the student portal @BI. Please note use of calculator and dictionary. [https://at.bi.no/EN/Pages/Exa\\_Hjelpemidler-til-eksamen.aspx](https://at.bi.no/EN/Pages/Exa_Hjelpemidler-til-eksamen.aspx)

#### Re-sit examination

On the next ordinary exam in the program.

#### Additional information