



APPLIES TO ACADEMIC YEAR 2015/2016

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 Business Analytics

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 courses in the Masters programme will assume that students have fulfilled the admission requirements for the programme. In addition, courses in second, third and/or fourth semester can have specific prerequisites and will assume that students have followed normal study progression. For double degree and exchange students, please note that equivalent courses are accepted.

Compulsory reading

Books:

Gulden, Bror Petter. 2014. Etikk, moral og revisjon : teori, analyse og handlingsvalg. 3. utg. Den norske revisorforening : DnR kompetanse
Gulden, Bror Petter. 2015. Den eksterne revisor. 9. utg. Gyldendal akademisk

Other:

Artikler og annet materiale utdelt eller henvist til på forelesningene

Recommended reading

Books:

Knapp, Michael C. 2015. Contemporary auditing : real issues and cases. 10th ed. Cengage Learning

Other:

International Federation of Accountants (IFAC). Ethical Guidelines for Professional Accountants. Nedlastes gratis fra IFACs hjemmeside: 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

Not applicable

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

Form of assessment	Weight	Group size
Written examination 3 hours	100%	Individual

Specific information regarding student assessment will be provided in class. This information may be relevant to requirements for term papers or other hand-ins, and/or where class participation can be one of several components of the overall assessment.

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
 BI approved exam calculator
 Bilingual dictionary
 Compilation of laws
 Offprints of laws and regulations
 Permitted examination support materials for written examinations are detailed under examination information in the student portal @bi. The section on support materials and the use of calculators and dictionaries should be paid special attention to.

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. All retaken examinations will incur an additional fee. Please note that you need to retake the latest version of the course with updated course literature and assessment. Please make sure that you have familiarised yourself with the latest course description.

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.