



APPLIES TO ACADEMIC YEAR 2016/2017

GRA 6209 Legal issues for auditors

Programme

Master in Accounting and Auditing

Responsible for the course

Kari Birkeland

Department

Department of Law

Term

According to study plan

ECTS Credits

6

Language of instruction

Norwegian

Introduction

The course covers important legal issues that an auditor is expected to be familiar with..

Learning outcome

Tax and charge law are essential elements in the work of an auditor. Students in this Master programme have specific compulsory courses for these subject areas. This course in business law comprises some of the other legal issues that an auditor must have some knowledge of. The course aims to give students a good insight into important legal areas and general legal method. It will also enable students to assess the regulations governing the auditor's profession, and to identify the legal issues within the subject areas covered by the programme, so that they can communicate well with lawyers.

The course includes a general introduction to legal method. It also covers Norwegian accounting law and the statutory provisions defining the regulatory framework of an auditor, which also includes how these provisions are linked to EEA law. The course also covers the Bookkeeping Act and insolvency law.

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:

Børresen, Pål B. 2013. Konkurs: enkeltforøgning, gjeldsforhandlinger og konkurs. 7 utg. Cappelen Damm Akademisk

Gulden, Bror Petter. 2015. Den eksterne revisor. 9. Gyldendal. 3, 4, 5, 8, 9, 10, 11, 12, 13 og 17

Moen, Tove-Gunn og Ingjerd Moen. 2015. Bokføringsloven. 9. Fagbokforlaget. Kapittel 1 - 9

Schwencke, Hans Robert m.fl.. 2016. Årsregnskapet i teori og praksis 2015. 17. Gyldendal. Kapittel 2, 3, 8, 10, 11, 37, 44

Articles:

Blandhol, Sverre, Tøssebro, Henriette N og Skotheim, Øystein. 2015. Innføring i juridisk metode. Jussens Venner. 6. Universitetsforlaget. 310-345

Recommended reading

Books:

Cordt-Hansen, Hans, Siebke, Henning Alme, Knudsen, Espen. 2010. Revisorloven med kommentarer. 4. Den norske Revisorforening

Erik Boe. 2012. Grunnleggende juridisk metode. 3. Universitetsforlaget

Kaaby, Jan Terje. 2015. Bokføringsloven. 2. Fagbokforlaget

Nazarian, Henriette. 2012. Konkursrett. 1. Cappelen Damm

Course outline

Accounting law, auditing law, bookkeeping law, insolvency law, legal method

Computer-based tools

Not applicable

Learning process and workload

A course of 6 ECTS credits corresponds to a workload of 160-180 hours.

Lectures, teamwork and discussions.

Please note that while attendance is not compulsory in all courses, 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.

Coursework requirements

Examination

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

Examination code(s)

GRA 62091 3-hour written examination accounts for 100 % of the final grade in GRA 6209.

Examination support materials

Auditor's manual

Bilingual dictionary

Compilation of tax laws

Offprints of laws and regulations

The Norwegian code of laws

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

Honour code. Academic honesty and trust are important to all of us as individuals, and are values that are integral to BI's honour code system. Students are responsible for familiarising themselves with the honour code system, to which the faculty is deeply committed. Any violation of the honour code will be dealt with in accordance with BI's procedures for academic misconduct. Issues of academic integrity are taken seriously by everyone associated with the programmes at BI and are at the heart of the honour code. If you have any questions about your responsibilities under the honour code, please ask. The learning platform itslearning is used in the teaching of all courses at BI. All students are expected to make use of itslearning.