APPLIES TO ACADEMIC YEAR 2016/2017

GRA 6221 Financial Reporting, Advanced

Programme
Master in Accounting and Auditing

Responsible for the course
Jeff Downing, Erlend Kvaal

Department
Department of Accounting - Auditing and Business Analytics

Term
According to study plan

ECTS Credits
6

Language of instruction
English

Introduction
Students acquire a broad insight into financial reporting issues in the mandatory courses in financial reporting and analysis. However, there is a demand for specialized accounting competences beyond what is covered by those courses. This course is tailored to satisfy that demand. Although it focuses on IFRS, it also makes use of knowledge and experiences acquired from US GAAP.

Prerequisite: GRA 6226 Financial Reporting, general

Learning outcome
The course aims at giving the students in-depth knowledge on advanced topics of IFRS-regulation. Topics included are i.a. accounting for income taxes, pension accounting, and accounting for share-based payments and financial instruments.

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 spesific 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:
Picker, Ruth (et. al.). 2013. Applying international financial reporting standards. 3rd ed. Wiley

Other:
Articles and book chapters.

Recommended reading

Course outline

Computer-based tools
Not applicable

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

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
The student can choose to answer the written examination in English or in Norwegian.

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

Examination code(s)
GRA 62211 3-hour written examination accounts for 100 % of the final grade in the course GRA 6221.

Examination support materials
BI approved exam calculator
Bilingual dictionary
IFRS 9
IFRS in Norwegian
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.