

Accounting

[See study programme](#)

Autumn 2020 (1. semester)

<u>Mathematics</u>	MAT1001 7.5 sp
<u>Marketing</u>	MAF1001 7.5 sp
<u>Business Economics with Relevant Computer Software</u>	ECO1002 7.5 sp
<u>Ex. Phil. Ethics, Sustainability and Social Responsibility</u>	FIL1001 7.5 sp

Spring 2021 (2. semester)

<u>Introduction to Accounting</u>	FIN1001 7.5 sp
<u>Statistics</u>	STT1001 7.5 sp
<u>Law</u>	RET1001 7.5 sp
<u>Organization</u>	ORG1001 7.5 sp

Autumn 2021 (3. semester)

<u>Labour Law</u>	RET1002 5 sp
<u>Business and Accounting System</u>	REG2006 5 sp
<u>Finance and Investment</u>	FIN1002 7.5 sp
<u>Microeconomics</u>	ECO1001 7.5 sp
<u>Financial Reporting, Analysis and Firm Valuation</u>	REG1001 7.5 sp

Spring 2022 (4. semester)

<u>Advanced Finance Accounting</u>	REG2005 10 sp
<u>Cost Accounting and Budgeting</u>	REG1002 7.5 sp
<u>Macroeconomics</u>	ECO1003 7.5 sp
<u>Research Methods for Auditing and Accounting</u>	MET1002 5 sp

Autumn 2022 (5. semester)

<u>Financial Accounting and Accounting Standards (1/2)</u>	REG2003 0 sp
<u>Practical Accounting (1/2)</u>	REG2004 0 sp
<u>Tax Law (1/2)</u>	RET2001 0 sp
<u>Public Sector Accounting and Accounting Theory</u>	REG2002 7.5 sp
<u>Strategy and Business Consulting</u>	ORG1003 5 sp

Spring 2023 (6. semester)

<u>Financial Accounting and Accounting Standards (2/2)</u>	REG2003 15 sp
<u>Practical Accounting (2/2)</u>	REG2004 15 sp
<u>Tax Law (2/2)</u>	RET2001 15 sp

Programme description

The bachelor's programme in digital organisation and economy focuses on business accounting, administration, social economy, methodology and ICT subjects. The programme is a campus-based full-time programme with regular lectures. All courses have their own digital learning platforms. Learning and work forms will be based on research and praxis orientation. It will vary from one subject to the next, and will be provided in the form of a.o. lectures, study groups, submissions and practical assignments. Team work facilitating training in communication and cooperation is frequently facilitated. The study programme is modelled with natural progression in each subject area, meaning that each semester builds on knowledge acquired in the previous semester. Students are thus basically expected to pass all courses of one semester before proceeding to the next one. In order to

commence the third year of this programme, the student must have successfully passed all courses from the first year as well as at least 30 ECTS credits from the second year. For individual adaptations of the programme plan, please contact the Nord University Business School administration. Specific recommendations and knowledge prerequisites are described in further detail in the respective course descriptions. The programme is aimed at persons who want a broad and versatile education in digital economy and organisation, an education that also provides a foundation for further studies on master's degree level at universities and university colleges in Norway as well as abroad. The first year of the programme provides the students with a basic understanding of information technology. In addition, subjects in mathematics, statistics, digitalisation of society, business and financial accounting, philosophy as well as internet and services are included. The second year of the programme consists of specialisation in accounting analysis, corporate accounting, budgeting, modelling, organisation, finance and investment. In addition, students will take three elective ICT courses. The third year of the programme provides students with specialisation in social economics, IT security, organisation and management of information systems as well as applied methods and project methodology. The programme concludes with a bachelor's thesis. The selection of elective courses on offer may vary from one year to the next. The programme requires the student to possess a laptop computer or tablet enabling use of relevant software.

Learning outcomes

Upon successful completion of this programme, the candidate shall:

Knowledge

Have knowledge of the role of the accountant's role in society
Have thorough knowledge of key themes, theories, issues, processes, tools and methods in business administration, administration, socioeconomics and methodology, with special emphasis on accounting and accounting-related areas
Have knowledge of key themes in ethics, philosophy and legal methods, in particular in tax law and labour law
Have knowledge of research and development work in different subject areas
Have knowledge of history and traditions in accounting and business management
Have knowledge of how to start a business, the technological development in accounting and innovation systems
Have knowledge of the contents of as well as the differences between different accounting models and accounting theories

Skills

Be able to conduct professional assessments in accounting, tax and duty law as well as jurisprudence and related reporting according to current regulations
Be able to identify, plan and conduct projects and work assignments related to accounting assignments in accordance with best practises.
Be able to develop good routines and internal control systems for accounting and consulting assignments
Be able to assess operations as well as the socioeconomic, human, legal, ethical and environmental consequences of decisions and actions
Be able to make economic and managerial choices based on limited resources so as to meet the organisation's goals in the best way possible
Be able to apply professional knowledge and relevant R&D work results to practical and theoretical issues and make informed choices
Be able to reflect on his or her own professional practice and adjust this under supervision
Be able to identify, assess and refer to information and academic information as well as present this in order to inform an issue
Be able to use ICT to solve various professional issues using relevant software

General competence

Be able to assess the tension between theory and practice in the field of accounting
Be able to plan and conduct a variety of work assignments that stretch over time, both alone and as member of a team, and in according with ethical requirements and guidelines
Be able to exchange views and experiences with others in the field and through this identify opportunities and challenges related to practice
Have knowledge of innovation and innovation processes in organisation development

Have knowledge of relevant professional tools such as accounting software, techniques and expressions
Have knowledge of international developments in accounting and its significance for national regulations and praxis
Have knowledge of requirements and methods related to on-going updating of his or her knowledge in the field

Admission requirements

Opptak på bakgrunn av realkompetanse etter gjeldende regler. For dette programmet kreves matematikk og engelsk på GSK-nivå i tillegg til realkompetanse med relevant yrkeserfaring. Kontakt studieveilederen for mer informasjon om opptak på bakgrunn av realkompetanse.

Career possibilities

Candidates will hold particular competence in accounting and the programme qualifies candidates for official authorisation as an accountant. Candidates may also hold a variety of positions in business, public management and other organisations such as e.g. accounting consultancy and customer advisor, in addition to positions in project management, HR, public management etc.

Further education

The programme qualifies candidates to apply for admission to master's degree programmes in Norway as well as abroad.

Study abroad

Nord University works to facilitate exchanges abroad for all students on their bachelor's degree programmes. On this programme, we encourage an exchange abroad during the 4th semester. Candidates must make sure that the courses they take abroad are compatible with the formal requirements in Norway. Please contact the programme advisor for further information.

Costs

No tuition fees. Costs for semester registration and course literature apply. Beyond this, please refer to costs related to each course in the individual course descriptions.

Assessment methods

The candidates' knowledge in all course subjects will be assessed according to the relevant regulations. Examination forms will vary across courses. Take-home exams, papers, project assignments, case studies and other forms of presentations are used in combination with written and oral school exams. Assessments is based on a letter grade scale (A-F) or a passed/not passed basis.

Programme evaluation

The programme is evaluated via student questionnaire, as well as by the programme director. The evaluations form a part of the University's quality assurance system.

Qualifications requirements and regulations

Please refer to the applicable legislation, regulations and related guidelines.