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# Why accounting?

# Accounting is the language of business





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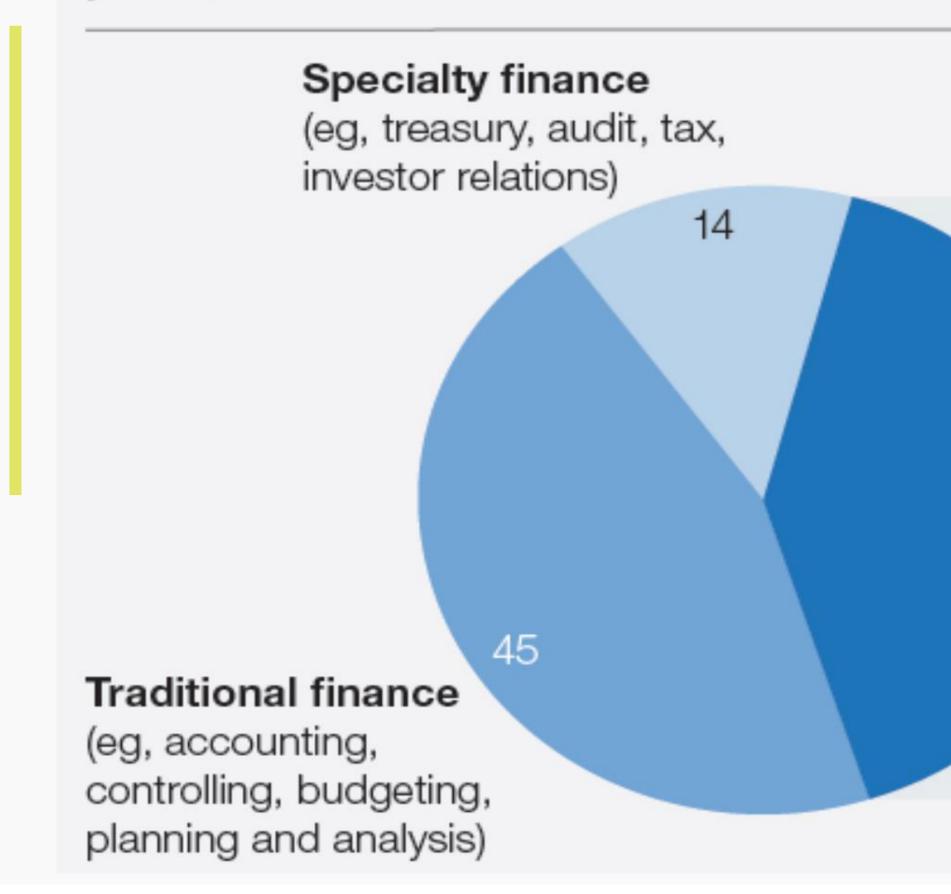




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# **Chief Financial Officer (CFO)**

Roles where CFOs spent the most time, past 12 months





#### 41 Other

(e.g, M&A, valuations, strategy, gen.mngt)

(Kilde: McKinsey, 2017)





# Investors and analysts

**Warren Buffett** 

"You have to understand accounting and you have to understand the nuances of accounting. It's the language of business and it's an imperfect language, ....

.... but unless you are willing to put in the effort to learn accounting - how to read and interpret financial statements - you really shouldn't select stocks yourself." i

**Julian Robertson** 

"Accounting was the course that helped me more than anything."





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Finansavisens forside 18. mars 2022.

# Auditors





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# **Courses in Accounting**

- 2 Mandatory courses
- Financial Accounting
- Internal Control and Audit
- 1 Method course
- 3 Elective courses

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#### **Elective courses**

#### Reporting

- Financial Accounting II
- Nonprofit accounting
- Sustainability and ESG reporting

#### Valuation and analysis

- Strategic Financial Analysis
- Valuation with Financial Statement Analysis
- Valuation

#### **Internal control and audit**

- Digital Audit
- Corruption, compliance and corporate liability
- Detecting Corporate Crime

#### Tax and corporate law

- Tax law
- Corporate law
- Personal finance and taxation
- Taxes and Business Strategy

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## Reporting

Preparing financial reports

Reading financial reports

Nonprofit accounting

Sustainability reporting

## Internal control and audit

Increase confidence in financial reports

Internal control

Risk management

Audit

## Valuation and analysis

Valuation of assets and liabilities

Valuation of companies and shares

Judgement in valuation

### Tax and corporate law

Tax laws, national and international

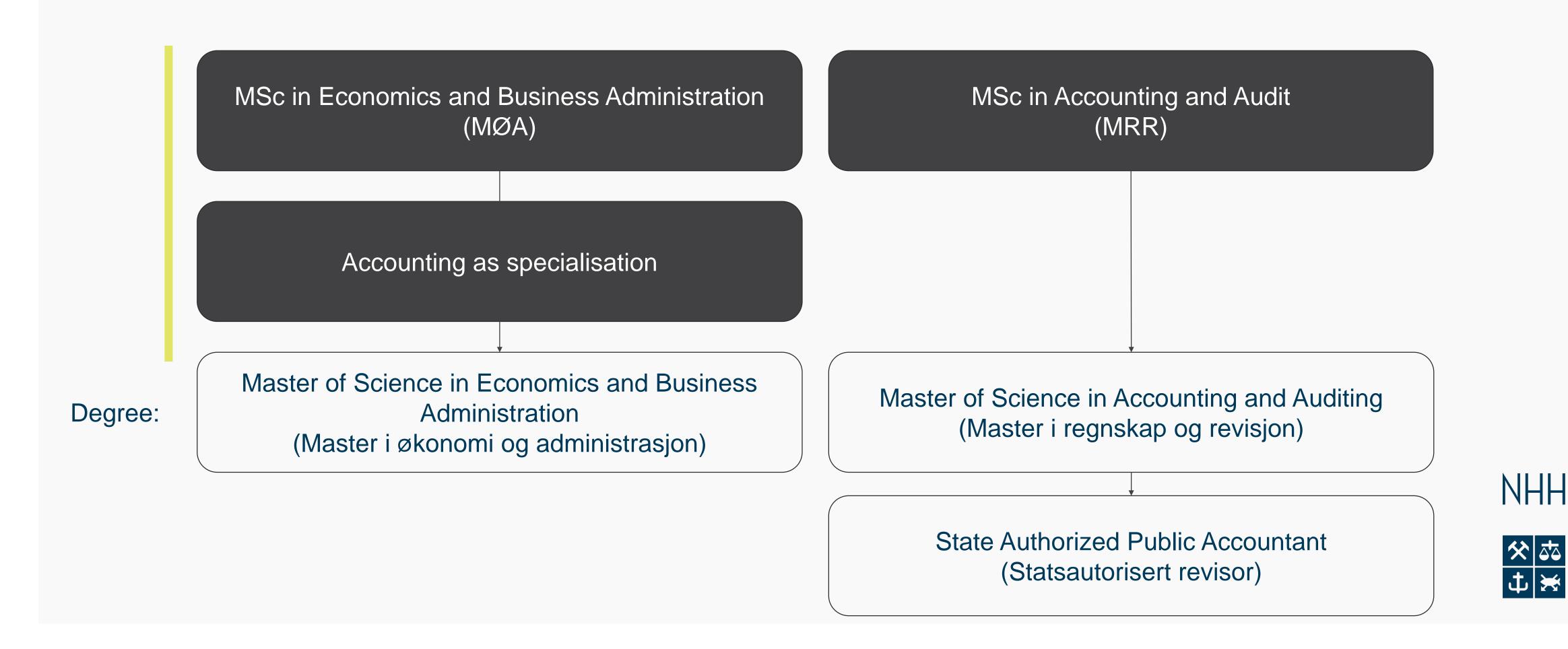
How to organize businesses

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# How is Accounting different from MRR?



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# Is it possible to apply for transfer to MRR?

Yes, if you take courses that meet MRR-requirements

You have to apply within deadline: https://www.nhh.no/for-studenter/overgang-til-master/overgang-mellom-masterprogramma/





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# **Courses in MRR**

Most courses are available in Accounting

2 Mandatory courses

- Financial Accounting
- Internal Control and Audit

Method course

3 Elective courses

+ MRR451 Revisjon II (only available in MRR)

#### 1 of the elective courses within Reporting

1 of the elective courses within Valuation and analysis

#### **Elective courses**

Reporting

- Financial Accounting II
- Nonprofit accounting
- Sustainability and ESG reporting

#### Valuation and analysis

- Strategic Financial Analysis
- Valuation with Financial Statement Analysis
- Valuation

#### **Internal control and audit**

- Digital Audit
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- Tax law
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#### Rapport 01:2021

## Kandidatundersøkelsen 2020

Fra studier til jobb på Vestlandet



Asle Høgestøl Olav Bjørnebekk Lisa Knatterud Wold

#### Tabell 85: Hva mener du er de viktigste funksjonene/oppgavene i jobben din?

Prosjekta Økonomi/ Rådgivnin Ledelse Administra Teknisk ut Kundebeh Salg/mark Saksbehar Forskning Informasj Undervisn Annet Personalo Pleie/pasi Ν

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	Regnskap og revisjon	Økonomi og administrasjon	NHH total
rbeid	44 %	64 %	63 %
/regnskap	100 %	48 %	53 %
ng/veiledning	44 %	51 %	51 %
	39 %	24 %	26 %
rasjon	11 %	24 %	23 %
itvikling/prosjektering	11 %	22 %	21 %
handling/førstelinje	28 %	16 %	17 %
kedsføring/reklame	0 %	12 %	11 %
Indling	6 %	10 %	10 %
J	0 %	8 %	7 %
jon/formidling/journalistikk	0 %	7 %	6 %
ning/opplæring/pedagogisk arbeid	11%	6 %	6 %
	0 %	7 %	6 %
oppgaver	11 %	1 %	2 %
ientkontakt	0 %	0 %	0 %
	18	180	198





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