

*This Diploma Supplement model was developed by the European Commission, Council of Europe and UNESCO/CEPES. The purpose of the supplement is to provide sufficient independent data to improve the international 'transparency' and fair academic and professional recognition of qualification (diplomas, degrees, certificates etc.). It is designed to provide a description of the nature, level, context, content and status of the studies that were pursued and successfully completed by the individual named on the original qualification to which this supplement is appended. It should be free from any value judgements, equivalence statements or suggestions about recognition. Information in all eight sections should be provided. Where information is not provided, an explanation should give the reason why.*

## 1 INFORMATION IDENTIFYING THE HOLDER OF THE QUALIFICATION

- 1.1 Family name(s): Stemsverk  
1.2 Given name(s): Torgeir Vikane  
1.3 Date of birth (day/month/year): 10-07-1994  
1.4 Student identification number or code: 133526

## 2 INFORMATION IDENTIFYING THE QUALIFICATION

- 2.1 Name of qualification and (if applicable) title conferred (in original language):  
Bachelor i regnskap og revisjon  
The title bachelor is protected by law in Norway.
- 2.2 Main field(s) of study for the qualification:  
Bachelor's degree programme in Accounting and Auditing, cf 4.2.
- 2.3 Name and status of awarding institution (in original language):  
Høgskolen i Innlandet, a public university college. The quality assurance system was evaluated and approved by the Norwegian Agency for Quality Assurance in Education in 2005.
- 2.4 Name and status of institution administering studies:  
See section 2.3
- 2.5 Language(s) of instruction/examination:  
Norwegian

## 3 INFORMATION ON THE LEVEL OF THE QUALIFICATION

- 3.1 Level of qualification:  
First Cycle/Level 6, Norwegian Qualifications Framework for Lifelong Learning
- 3.2 Official length of the programme:  
3 years in full-time mode (180 ECTS credits)
- 3.3 Access requirements:  
Higher Education Entrance Qualification

## 4 INFORMATION ON THE CONTENTS AND RESULTS GAINED

- 4.1 Mode of study:  
Full-time
- 4.2 Programme requirements:

The programme consists of a number of topics, each of which is awarded credits to indicate the range and workload involved. Normal study progression is 30 ECTS credits per semester. The whole programme comprises 180 ECTS credits. On completion of the programme students are awarded the title "Bachelor i regnskap og revisjon" which is a Bachelor's degree programme in Accounting and Auditing.

The program provides the candidates with a theoretical and professional training enabling them to work as accountants and auditors within both the private and the public sector. The program also provides the candidate with knowledge, skills and general competencies within the broader field of business administration.

Bachelor in Accounting and Auditing satisfies the educational requirement necessary to apply to Finanstilsynet (The Financial Supervisory Authority) for authorization as Registered Auditor and Registered Accountant in Norway. For authorization as Registered Auditor or Registered Accountant, the candidate must in addition fulfill the requirements for relevant work experience set by Finanstilsynet. For authorization as Registered Auditor, Finanstilsynet also set grade-requirements for specific courses.

The course also forms a basis for further master studies.

4.3 Programme details:

Name: Torgeir Vikane Stemsverk

Course	Semester	Credits	Grade	Grade distribution					
				A	B	C	D	E	
<b>Compulsory Components</b>									
3BED100	Introduction to Business Management	2014 autumn	7.5	B	█	█	█	█	█
3MET120	Mathematics	2014 autumn	7.5	C	█	█	█	█	█
3ORG100	Organisation Theory	2014 autumn	7.5	C	█	█	█	█	█
3REV100	Basic Accounting	2014 autumn	7.5	D	█	█	█	█	█
3MET130	Statistics	2015 spring	7.5	B	█	█	█	█	█
3REV120	Financial Accounting/Annual Reports	2015 spring	7.5	C	█	█	█	█	█
3REV220	Managerial Accounting	2015 spring	7.5	A	█	█	█	█	█
3SAM120	Microeconomics 1	2015 spring	7.5	C	█	█	█	█	█
3BED200	Investment and Financing	2015 autumn	7.5	B	█	█	█	█	█
3MAR100	Marketing Management	2015 autumn	7.5	C	█	█	█	█	█
3MET200	Methods and Data Processing - Methods 2	2015 autumn	7.5	C	█	█	█	█	█
3SAM100	Macroeconomic	2015 autumn	7.5	C	█	█	█	█	█
3JUS200	Law	2016 spring	7.5	C	█	█	█	█	█
3REV210	Business and Accounting organization	2016 spring	7.5	B	█	█	█	█	█
3REV240	Accounting Theory	2016 spring	7.5	C	█	█	█	█	█
3LED300	Business Strategy	2016 autumn	7.5	A	█	█	█	█	█
3REV340	Accounting in the Public Sector	2016 autumn	7.5	C	█	█	█	█	█
3JUS320	Tax Law for Autitors Exam	2017 spring	15	C	█	█	█	█	█
3REV300	Auditing	2017 spring	15	C	█	█	█	█	█
3REV320	Annual Balancing of Accounts	2017 spring	15	C	█	█	█	█	█
3REV330	Ethics and Communication	2017 spring	7.5	E	█	█	█	█	█

Total: 180.0

## Credit system and grading

The academic year normally runs from mid-August to mid-June and lasts for 10 months. Courses are measured in "studiepoeng", considered equivalent to the European Credit Transfer System standard (ECTS credits). The full-time workload for one academic year is 1500 - 1800 hours of study / 60 "studiepoeng".

The Norwegian grading system consists of two grading scales: one scale with the grades pass or fail and one graded scale from A to E for pass and F for fail. The graded scale has the following qualitative descriptions:

<b>A</b>	Excellent	An excellent performance, clearly outstanding. The candidate demonstrates excellent judgement and a very high degree of independent thinking.
<b>B</b>	Very good	A very good performance. The candidate demonstrates sound judgement and a high degree of independent thinking.
<b>C</b>	Good	A good performance in most areas. The candidate demonstrates a reasonable degree of judgement and independent thinking in the most important areas.
<b>D</b>	Satisfactory	A satisfactory performance, but with significant shortcomings. The candidate demonstrates a limited degree of judgement and independent thinking.
<b>E</b>	Sufficient	A performance that meets the minimum criteria, but no more. The candidate demonstrates a very limited degree of judgement and independent thinking.
<b>F</b>	Fail	A performance that does not meet the minimum academic criteria. The candidate demonstrates an absence of both judgement and independent thinking.

The assessment is criterion referenced.

## Grade distribution

The distribution of grades is shown by the percentage for courses using the graded scale A – F. Fail (F) is not included in the distribution. All results from the last five years are included in the calculation. The distribution is also shown for courses that have been active for less than five years. There has to be at least 10 approved results during the period.

4.4 Grading scheme and, if available, grade distribution guidance:  
See section 4.3

4.5 Overall classification of the qualification (in original language):  
Not applicable

## **5 INFORMATION ON THE FUNCTION OF THE QUALIFICATION**

5.1 Access to further study:  
The bachelor's degree is at an academic level that is sufficient for application to relevant second cycle studies.

5.2 Professional status:  
The award entitles the holder to practice unregulated professions requiring graduate competences.

## **6 ADDITIONAL INFORMATION**

6.1 Additional information:  
Not applicable

6.2 Further information sources:  
Inland Norway University of Applied Sciences: <https://eng.inn.no/>  
The Norwegian Agency for Quality Assurance in Education, NOKUT: <http://www.nokut.no/en/>

## **7 CERTIFICATION OF THE SUPPLEMENT**

7.1 Date: 13 June 2017  
Date of original qualification: 12 June 2017

7.2 Signature:

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Peer Jacob Svenkerud  
Dean

7.3 Capacity:

7.4 Official stamp

## 8. INFORMATION ON THE NATIONAL HIGHER EDUCATION SYSTEM

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### Higher education in Norway

The Ministry of Education and Research has the overall responsibility for higher education in Norway. Higher education is offered by four types of higher education institutions: university (*universitet*), specialized university institution (*vitenskapelig høyskole*), accredited university college (*akkreditert høyskole*), and university college with accredited study programmes (*høyskole med akkrediterte studier*). The differences between the types of higher education institutions are related to their self-accrediting authority.

All public and private higher education in Norway is subject to the Act Relating to Universities and University Colleges (Lov 2005-04-01 nr 15)<sup>1</sup>. An institution's right to award specific degrees and the prescribed lengths of study are codified in Regulations on Degrees and Titles protected by Law (FOR 2005-12-16 nr 1574). The awarding of master's degrees is regulated by the Regulations on requirements for awarding a master's degree (FOR 2005-12-01 nr 1392).

Since 2002 Norway has adhered to the objectives of the Bologna Process in the European Higher Education Area. Most of the elements have been implemented through the reform of the Norwegian higher education system carried out in 2003. Central to the reform has been a transition from the former degree system to the bachelor's, master's and doctoral degree structure, with a few exceptions.

Norwegian higher education qualifications make up the levels from 6 to 8 of the Norwegian Qualifications Framework for Lifelong Learning (NQF) from 2011, which is the national overarching qualifications framework<sup>2</sup>. It describes the levels of qualifications as defined by the total learning outcomes in terms of the knowledge, skills and general competence that graduates at various levels should have achieved<sup>3</sup>. NQF was referenced to the European Qualifications Framework (EQF) in 2014.

### Quality assurance and accreditation of institutions and programmes

The Norwegian Agency for Quality Assurance in Education (NOKUT) is an autonomous governmental agency which provides external supervision and control of the quality of Norwegian higher education, as well as of all tertiary vocational education<sup>4</sup>. NOKUT accredits new study programmes, controls the existing ones, and provides a cyclic evaluation of the institutions' quality assurance systems for educational provision.

An accredited higher education institution is granted the right to offer educational provision, without having to apply to NOKUT for specific programme accreditation, in accordance with the authority that its institutional category implies. Universities may without external accreditation establish study programmes at all levels. Accredited university colleges have to apply for the accreditation of programmes at master and doctoral levels. In those fields where specialized university institutions and accredited university colleges have the right to award doctorates or corresponding degrees, they may themselves decide which study programmes and disciplines the institution shall provide.

University colleges without institutional accreditation must apply to NOKUT for accreditation of study programmes at all levels.

Lists of all accredited institutions, as well as of all accredited study programmes at the university colleges without institutional accreditation are available on [www.nokut.no](http://www.nokut.no)

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<sup>1</sup> In brackets are written the official codes of each act, published in Norwegian in the online database Lovdata, [www.lovdata.no](http://www.lovdata.no)

<sup>2</sup> National generic learning outcomes descriptions' levels for the bachelor's, master's and doctoral degrees were defined by the Instructions on the Norwegian Qualifications Framework for Higher Education in 2009.

<sup>3</sup> Learning outcomes for a specific NQF level show the minimum of what each learner should know, understand and be able to do after completing a learning process.

<sup>4</sup> Tertiary vocational education (TVE), level 5 in the NQF (EQF), is provided by *fagskoler*, which are considered as tertiary vocational education institutions. TVE is based on upper secondary education and training or equivalent competence. Courses have duration of from 6 months to 2 years. All provisions must be accredited by NOKUT.

## Admission requirements and progression

The Higher Education Entrance Qualification is the successful completion of Norwegian upper secondary education with some specified courses. The Certificate of Upper Secondary Education and Training (*Vitnemål for videregående opplæring*) is based on 13 years of schooling. Admission may also be gained by means of other qualifications recognized as being on a par with the Higher Education Entrance Qualification, such as recognition of prior learning and work experience. Some fields of study have additional entrance requirements.

## Degrees and qualifications

All Norwegian higher education institutions use a system of credits (*studiepoeng*) for measuring study activities, considered equivalent to the European Credit Transfer and Accumulation System (ECTS). 60 ECTS credits (*studiepoeng*) are allocated to the workload of a full year of academic study, equivalent to 1500-1800 hours of study. 30 ECTS credits are normally allocated to one semester's full-time study. The academic year normally lasts for 10 months and runs from August to June.

### NQF (EQF) Level 6: Bachelor (1st cycle)

**The bachelor's degree** is awarded after three years of full-time study (180 ECTS). Some bachelor's degrees, in the field of music and performing arts, consist of four-year bachelor's programmes (240 ECTS). Teacher education for primary and lower secondary school, years 1-7 and years 5-10 is a four-year professional programme (240 ECTS).

**University college graduate** (*høyskolekandidat*) is a two-year degree (120 ECTS), a short cycle degree within the first cycle. Holders of this degree may in some cases continue their studies in a bachelor programme and thus obtain a bachelor's degree.

### NQF (EQF) Level 7: Master (2nd cycle)

**The master's degree** is normally obtained after two years of study (120 ECTS), following the completion of a bachelor's degree. A master's degree programme includes independent work (normally a thesis) of between 30 and 60 ECTS. Some experience-based master's degrees have a scope of 90 or 120 ECTS (including independent work of at least 20 ECTS).

**One-tier (integrated/long-term) master's degree** is a five-year study programme (300 ECTS) which results in a master's degree, with no intermediate bachelor's degree. An exception is the Master of Architecture programme at the Oslo School of Architecture and Design, which has a scope of 330 ECTS.

In the fields of medicine, psychology and theology, professionally oriented degrees/qualifications of six years' duration (360 ECTS) are awarded; in the field of veterinary science - after 5 ½-6 years. They have retained the title *candidata/candidatus* from the former degree system.

### NQF (EQF) Level 8: Doctoral degree/PhD (3rd cycle)

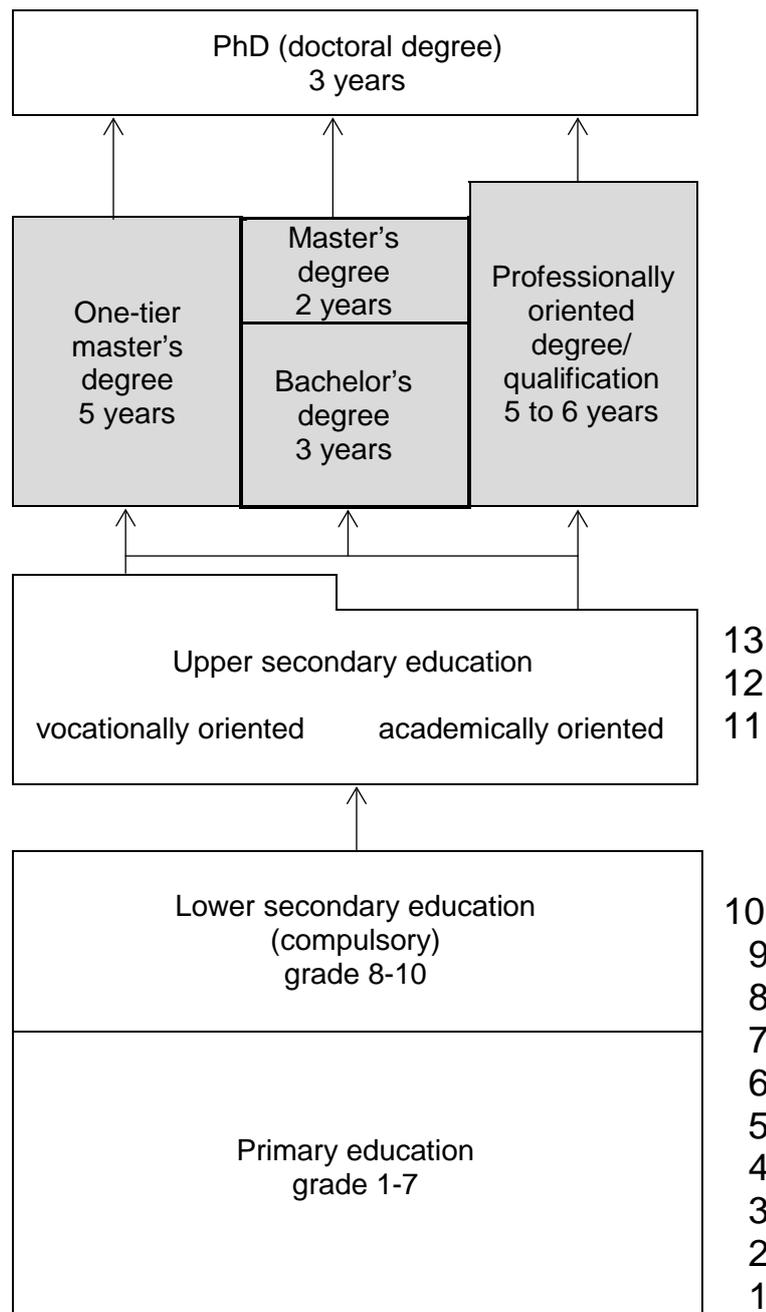
**Doctoral degree, PhD** (*philosophiae doctor, ph.d.*), is awarded after three years of study, following the completion of a master's degree or a five to six-year professionally oriented degree/qualification.

**Doctor philosophiae** (*dr. philos.*) is conferred on graduates who have qualified for a doctoral degree on their own, without formal research training.

**Diploma, artistic research fellowships programme** (*kunstnerisk utviklingsprogram*) is a three-year programme in the field of creative and performing arts. It is offered as a parallel to other research-oriented provisions organized as academic PhD programmes.

Descriptions of the educational qualifications can be found in the Norwegian Qualifications Framework for Lifelong Learning at [www.nokut.no/NKR](http://www.nokut.no/NKR).

## General structure of the Norwegian educational system



### Higher education degrees and qualifications not included in the chart\*:

- Master's degree in Architecture from Oslo School of Architecture and Design: 5 ½ years
- Experienced-based master's degree: 1 ½ or 2 years
- Bachelor's degree of 4 years' duration (music)
- Primary and lower secondary teacher education programmes for years 1-7 and years 5-10: 4 years
- University college graduate degree: 2 years

\* In addition, Norway has a system of **tertiary vocational education (*fagskole*)**, which is not considered higher education. It is based on upper secondary education and training or equivalent competence. Course duration is from six months to 2 years. Holders of some 1 and 2 year *fagskole*-qualifications can after individual assessment continue their studies in some bachelor programs, for example in the fields of engineering and marketing.