



## Course syllabus

School of Business and Economics  
Department of Management

1FE626 Företagsekonomi II - Extern redovisning, 7,5  
högskolepoäng

Business Administration II - Financial Accounting, 7.5 credits

### **Main field of study**

Business Administration

### **Subject**

Business Administration

### **Level**

First cycle

### **Progression**

G1F

### **Date of Ratification**

Approved 2016-06-29.

Revised 2024-01-29. Revision of examination, literature, small revision in objectives and content and updating of standard texts.

The course syllabus is valid from autumn semester 2024.

### **Prerequisites**

At least 15 credits completed courses in Business Administration G1N, of which at least 7.5 credits of Management Control/Accounting and English 6, or the equivalent.

### **Objectives**

After completing this course the student should be able to

- describe the legislation, norms, principles and the normsetting process pertaining to financial accounting
- enter common transactions into doubleentry bookkeeping systems

- close books on a basic level
- explain fundamentals in cash flow analyses and prepare basic cash flow analyses
- use bookkeeping software for recording of transactions and closing of the books
- explain fundamentals in normative accounting theory

## Content

The course contains:

- the laws, norms, principles and norm-setting process of financial accounting
- bookkeeping
- closing of books, including accruals and valuation of assets and liabilities
- introduction to cash-flow analysis
- introduction to normative accounting theory

## Type of Instruction

The teaching consists of lectures, cases and computer exercises.

## Examination

The course is assessed with the grades A, B, C, D, E or F.

The course is examined through an individual written examination 5.5 credits and a practical computer exercises 2 credits.

The written exam consists of two parts; the first part consists of basic issues and the second part consists of more developed issues. The first part must be approved for the second part to be assessed. Both parts must be completed with a minimum passing grade during the same examination offering in order for the exam as a whole to be graded with the minimum passing grade. The grade will be based on the total sum result from part 1 and 2.

The grade A constitutes the highest grade on the scale and the remaining grades follow in descending order where the grade E is the lowest grade on the scale that will result in a pass. The grade F means that the student's performance is assessed as fail.

Resit examination is offered in accordance with Linnaeus University's Local regulations for courses and examination at the first- and second-cycle levels.

In the event that a student with a disability is entitled to special study support, the examiner will decide on adapted or alternative examination arrangements.

## Course Evaluation

During the implementation of the course or in close conjunction with the course, a course evaluation is to be carried out. Results and analysis of the course evaluation are to be promptly presented as feedback to the students who have completed the course. Students who participate during the next course instance receive feedback at the start of the course. The course evaluation is to be carried out anonymously.

## Overlap

The course cannot be included in a degree along with the following course/courses of which the content fully, or partly, corresponds to the content of this course:

1FE193:1, 1FE198, 1FE207, 1FE700:1, 1FE701:1, 1FE864, 1FE870:1, 1FE911 and 1FE934 with 7,5 credits each.

## Required Reading and Additional Study Material

### **Required reading**

Arvidsson, P., Carrington, T. & Johed, G. *Den nya affärsredovisningen*. Liber. Latest edition. About 210 pages.

Sandell, N. *Kassaflödesanalys*. Liber. Latest edition. About 130 pages.

National and international accounting legislation according to instructions.

Scientific articles. About 50 pages.

### **Reference literature**

Arvidsson, P., Carrington, T. & Johed, G. *Den nya affärsredovisningen, övningar*. Liber. Latest edition. About 110 pages.

Arvidsson, P., Carrington, T. & Johed, G. *Den nya affärsredovisningen, lösningar*. Liber. Latest edition. About 150 pages.