



Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

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

Business Administration II - Financial Accounting, 7.5 credits

Main field of study

Business Administration

Subject Group

Business Administration

Level of classification

First Level

Progression

G1F

Date of Ratification

Approved by School of Business and Economics 2016-06-29

The course syllabus is valid from spring semester 2017

Prerequisites

Business Administration I, 30 credits or at least 15 credits completed courses from Business administration I.

Objectives

After completing the course the student is expected to be able to:

- describe the legislation, norms, principles and the norm-setting process pertaining to financial accounting
- enter common transactions into double-entry bookkeeping systems
- close books on a basic level
- prepare basic cash-flow analyses
- explain the basics of group accounting
- explain the basics of management accounting
- use bookkeeping software for recording of transactions and closing of the books
- explain the fundamentals of 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 group accounting
- introduction to management accounting
- introduction to accounting theory

- introduction to accounting theory

Type of Instruction

The teaching consists of lectures, cases and computer exercises. Obligatory parts are stated in the schedule.

Examination

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

Examination on the course consists of an individual closed-book exam and practical computer exercises.

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.

After each regular examination there will be at least one new examination in close proximity to the date the results of the regular exam were posted. A minimum of five occasions for written exams will be offered in relation to the syllabus to which the student was accepted. Usually three occasions per academic year are offered. Students that fail reports can complement after instructions from the examiner to obtain a pass grade. A computer exercise can only be complemented one time, then examination of the computer exercise will be offered the next time the course is given.

Grading criteria for the A–F scale are communicated in writing to the student by the start of the course at the latest, as well as how grades on separate elements of examination are weighed to a final course grade.

Course Evaluation

During the implementation of the course or in close connection to the course a course evaluation is to be carried out. Result and analysis of the course evaluation is to be presented as feedback both to the students who have completed the course and to the students who are to participate on the course the next time it is offered. The course evaluation is to be carried out anonymously.

Credit 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: Credit overlap: 1FE700:1, 1FE701:1, 1FE198, 1FE870:1

Required Reading and Additional Study Material

Required reading

Arvidsson, P., Carrington, T. & Johed, G. *Den nya affärsredovisningen*. Liber. Chap 5 - 10. Latest edition.

Arvidsson, P., Carrington, T. & Johed, G. *Den nya affärsredovisningen, övningar*. Liber. Chap 5 - 10. Latest edition.

Funck, E.K. & Jönsson, M. *Internredovisning: Grunder och tillämpningar*. Studentlitteratur. Latest edition. About 130 pages.

Smith, D. m.fl. *Redovisningens språk*. Studentlitteratur. Latest edition. Chap. 1-7.

Additional study material

Compendium. About 100 pages.

Scientific articles. About 30 pages.

Reference literature

Arvidsson, P., Carrington, T. & Johed, G. *Den nya affärsredovisningen, lösningar*,

