



Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

1FE626 Företagsekonomi II - Extern redovisning, 7.5 credits
Business Administration II - Financial Accounting

Main field of study

Business Administration

Subject Group

Business Administration

Level of classification

First Level

Progression

G1F

Date of Ratification

Approved 2016-06-29

Revised 2022-03-14 by School of Business and Economics. Linguistic adjustment of objectives, revision of prerequisites and update of standard texts.

The course syllabus is valid from autumn semester 2022

Prerequisites

At least 15 credits completed courses from 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
- prepare basic cash flow analyses
- explain the basics of group accounting
- explain the basics of multidimensionality in 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

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, Fx or F.

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

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. 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 the weighting and weighting of grades on individual examining elements to the final course grade takes place. The basis for the student's grade is determined by the student's fulfillment of the objectives.

Repeat examination is offered in accordance with Local regulations for courses and examination at the first and second-cycle level at Linnaeus University. An examiner can, in exceptional cases, decide that a student who is close to the level for a passing grade may carry out supplementary assignments in order to reach the passing grade.

If the university has decided that a student is entitled to special pedagogical support due to a disability, the examiner has the right to give a customised exam or to have the student conduct the exam in an alternative way.

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.

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: 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.

Carlsson, J., & Sandell, N. *Koncernredovisning*. Liber. Latest edition. About 140 pages.

Jönsson, M., & Funck, E. K. *Internredovisning: grunder och tillämpningar*. Studentlitteratur. Latest edition. About 120 pages.

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

Smith, D., Brännström, D., & Jansson, A. *Redovisningens språk*. Studentlitteratur. Latest edition. About 140 pages.

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.