



Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

1FE701 Företagsekonomi II - redovisning och finansiering, 15 högskolepoäng

Business Administration II - Accounting and Finance, 15 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 2014-11-12

The course syllabus is valid from autumn semester 2015

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:

- account for principles and theories within accounting
- account for company year-end adjustments
- account for the establishment and content of annual reports
- account for basic audit work
- account for basic business taxation
- analyse and value businesses
- identify and solve financial problems
- utilise computer support in accounting

Content

The course contains:

Accounting and Taxation:

- legislation, accounting theory, accounting principles and recommendations
- annual account politics and annual accounting
- establishment of annual reports
- business taxation and statements
- basics in consolidated accounts
- auditing

Analysis and valuation of business:

- critical examination of accounting documents
- accounts analysis and cash flow analysis
- valuation of business
- case studies and computer applications

Financing issues:

- capital-need estimations
- purchase, production and inventory planning
- liquidity management (cash management)
- capital supply
- liquidation problems
- financial strategy

Type of Instruction

Teaching is in the form of lectures, seminars, case studies and group assignments. Participation in, and preparation for, some seminars is obligatory. Theory and active practice is integrated throughout the course. This is achieved through visits to and interaction with businesses and other organisations. Obligatory parts are stated in the schedule.

Examination

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

The course is examined through individual written examinations and through papers written in groups, as specified in course instructions. Examination also include oral presentation in a professional manner. Active participation in mandatory seminars is required for a pass grade.

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.

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

Course Evaluation

A written course evaluation is provided and completed in a survey which is sent out at

A written course evaluation is carried out and compiled in a report, which is archived at the faculty. The results and possible measures taken are communicated by the course coordinator and presented to the students the next time the course is given, or in another way deemed suitable by the course coordinator. Other types of course evaluations, for example regular evaluations throughout the course or discussions with students, will be included and encouraged with the aim of ensuring continuous quality development.

Required Reading and Additional Study Material

Required reading

Andrén, N., Eriksson, T. & Hansson, S. *Finansiering*. Malmö: Liber ekonomi. Latest edition. About 340 pages.

Carlson, M. *Att arbeta med företagsanalys*. Malmö: Liber. Latest edition. About 260 pages.

Gröjer, J-E. *Grundläggande redovisningsteori*. Lund: Studentlitteratur. Latest edition. About 160 pages.

Karlsson, I. *Redovisning & Finansiering. Fakta, övningar och lösningar*. (Compendium). Kalmar: BBS. Latest edition. About 250 pages.

Larsson, C-G. & Hammarlund, L. F. *Cash management för företag*. Lund: Studentlitteratur. Latest edition. About 190 pages.

Additional literature

Various brochures from the tax authorities et c.

Reference literature

Arvidson, P., Carrington, T. & Johed G. *Den nya affärsredovisningen*. Malmö: Liber ekonomi. Latest edition. About 390 pages.

Catasús, B., Gröjer, J-E., Högberg, O. & Johrén, A. *Boken om nyckeltal*. Malmö: Liber. Latest edition. About 190 pages.

Påhlsson, R. *Företagens inkomstskatt*. Uppsala: Iustus. Latest edition. About 160 pages.