



Course syllabus

Faculty Board of Business, Economics and Design
School of Business and Economics

1FE864 Externredovisning II och internredovisning, 7,5
högskolepoäng

Financial Accounting II and Budgeting, 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 the Board of the School of Business and Economics 2010-12-17

Revised 2011-12-09. Revised due to translation into English

The course syllabus is valid from autumn semester 2011

Prerequisites

Acceptance to the Business and Economics programme

Expected learning outcomes

On completion of the course, students should have:

- knowledge of the norms and principles of financial accounting
- knowledge of financial accounting legislation
- applied knowledge of balancing accounts and be able to apply valuation and accrual accounting
- knowledge of consolidated accounts
- applied knowledge in consolidated accounts
- knowledge of budgeting
- applied knowledge in budgeting
- knowledge of English accounting concepts

Content

- Norms and principles of financial accounting
- Financial accounting according to law
- Balancing of accounts
- Consolidated accounts

- Budgeting
- English accounting concepts

Type of Instruction

Teaching is in the form of lectures, lessons, computer assignments and seminars. Participation in computer assignments and seminars is obligatory.

Examination

The course is assessed with the grades Fail (U), Pass (G) or Pass with Distinction (VG).

Assessment of students is carried out through written examinations, reports from computer tasks, case studies, seminars and other assignments. Students who do not achieve a satisfactory result in the examinations are permitted to make a second attempt approximately 5-8 weeks after the normal examination date. The student will have a minimum of five occasions for written exams in relation to the syllabus to which the student was accepted. Usually 3 occasions per academic year. Students at Linnaeus University can, at request, receive their grades in ECTS credits, according to the ECTS-scale. This re-quest should be made at the introduction of the course.

Course Evaluation

A written evaluation is conducted and compiled in a report, which is filed at the department. The result and actions, if taken, are communicated to the teacher responsible for the course and presented to the students in the way most appropriate according to the teacher responsible for the course. Other types of evaluations, such as continuous during the course or oral communication with the students, can occur and is encouraged to secure continuous quality improvement.

Required Reading and Additional Study Material

Ax, C, Johansson, C, Kullvén, H, Den nya ekonomistyrningen, Liber Ekonomi, latest edition

Ax, C, Johansson, C, Kullvén, H, Den nya ekonomistyrningen, Övningsbok, Liber Ekonomi, latest edition

Thomasson J et al, Den nya affärsredovisningen, Liber Ekonomi, latest edition

Thomasson J et al, Den nya affärsredovisningen, övningsbok, Liber Ekonomi, latest edition

Nilsson, S, Redovisningens normer och normbildare, Studentlitteratur, latest edition

Anthony RN, Breitner LK, Core Concepts of Accounting, Pearson Prentice Hall, latest edition

Articles

Compendium material

Reference literature

FARs Engelska ordbok, Stockholm, FAR FÖRLAG