



## Course syllabus

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

1FE909 Grundläggande Redovisning I, 7,5 högskolepoäng  
Basic Accounting I, 7.5 credits

**Main field of study**  
Business Administration

**Subject Group**  
Business Administration

**Level of classification**  
First Level

**Progression**  
G1N

**Date of Ratification**  
Approved by the Board of the School of Business and Economics 2010-05-26  
Revised 2012-06-25. Revision to clarify the prerequisites.  
The course syllabus is valid from spring semester 2011

**Prerequisites**  
General entry requirements and English B, Mathematics B, Civics A.

### Expected learning outcomes

After completing this course the student shall be able to:

- Give an account for basic concepts and models in business administration
- Give an account for budgeting
- Apply knowledge of preparation of budgets in given situations
- Give an account for the purpose of financial accounting
- Apply knowledge of book-keeping techniques
- Apply knowledge of basic financial statements

### Content

- Concepts and models in business administration
- Budgeting
- Budgeting for performance, position and liquidity
- Application book-keeping techniques to business transactions
- The purposes of financial accounting
- Basic financial statements

### Type of Instruction

Teaching, networked

### Examination

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

### 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 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

#### **Required reading**

Ax, C, Johansson, C, Kullén, H. *Den Nya Ekonomistyrningen*. Liber Ekonomi, 700 pages

Ax, C, Kullén, H. *Den Nya Ekonomistyrningen*. Övningsbok med lösningar, Liber Ekonomi, 290 pages

Arvidsson P., Carrington T. & Johed G., *Den nya affärsredovisningen*. Liber. Senaste upplagan. 380 pages.

Arvidsson P., Carrington T. & Johed G., *Den nya affärsredovisningen, övningar*. Liber. Senaste upplagan. 200 pages.

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