



## Course syllabus

Faculty of Business, Economics and Design

Department of Management

1FE911 Grundläggande Redovisning II, 7,5 högskolepoäng

1FE911 Basic Accounting II, 7.5 credits

**Main field of study**

Business Administration

**Subject Group**

Business Administration

**Level of classification**

First Level

**Progression**

G1F

**Date of Ratification**

Approved 2009-12-10

Revised 2022-12-05 by School of Business and Economics. Change of department

The course syllabus is valid from spring semester 2023

## Objectives

After completing this course the students is expected to have:

- knowledge of financial accounting according to GAAP
- knowledge of laws applying to financial accounting
- applied knowledge of financial statement, preparation, including asset valuation and accrual accounting
- knowledge of consolidated accounts
- knowledge of management accounting
- applied knowledge of management accounting

## Content

- Financial accounting according to GAAP
- Laws pertaining to financial accounting
- Financial statement preparation
- Consolidated accounts
- Management Accounting

## Type of Instruction

The teaching methods are internet-based.

## Examination

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

Assessment is based on written examinations, laborations, case studies and other assignments.

For the grade pass, the expected learning outcomes have to be reached; the grade is based upon the degree to which the learning outcomes are met. The weighing of the grades to the course grade is following the principles in the document "Principer för betygsrapportering dnr 2011/160".

Students who do not achieve a satisfactory result in the examinations are permitted to make a second attempt approximately 5 to 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.

## Course Evaluation

A written course evaluation is done and is collected into a report that is archived at the institution. The result and if actions are taken is presented to the students at the next instance of the course or in another way that the course responsible finds suitable. Other forms of evaluation as e.g. continuously during the course or talks with the students are used and encouraged with the aim of guaranteeing 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

Gröjer, J-E., Grundläggande redovisningsteori, 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

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