



Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

1FE934 Grundläggande redovisning II, 7,5 högskolepoäng

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 by School of Business and Economics 2014-12-11

The course syllabus is valid from autumn semester 2015

Prerequisites

Basic Accounting I 7.5 credits and Basic Cost Accounting 7.5 credits or the equivalent.

Objectives

After completing this course the student is expected to be able to:

- account for financial accounting according to GAAP
- account for laws applying to financial accounting
- establish a financial statement including asset valuation and accrual accounting
- explain the fundamentals of group accounting
- establish a fundamental group accounting
- explain the fundamentals of management accounting
- show examples of implementation of management accounting

Content

The course contains:

- financial accounting according to GAAP
- laws pertaining to financial accounting
- financial statement preparation
- consolidated accounts
- management accounting

Type of Instruction

Teaching is carried out as distance learning with help from a learning platform and consists of self-studies based on instructions from the course coordinator, participation in

web-based group discussions and writing of individual written assignments. The course requires access to a computer and the internet. No mandatory meetings on campus are included. Mandatory parts are stated in the schedule.

Examination

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

Assessment is based on written examinations, solutions to case studies and active participation on the learning platform.

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 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.

Credit Overlap

This course cannot be part of a degree in combination with another course in which the content fully or partly correspond to the content of this course: The course overlaps 1FE911, 1FE864, 1FE870:1 and 1FE193:1 with 100 % each.

Required Reading and Additional Study Material

Required reading

Arvidsson, P., Carrington, T. & Johed, G. *Den nya affärsredovisningen*. Liber. Latest edition. 205 pages.

Arvidsson, P., Carrington, T. & Johed, G. *Den nya affärsredovisningen, övningar*. Liber. Latest edition. 110 pages.

Ax, C., Johansson, C. & Kullvén, H., *Den nya ekonomistyrningen*. Liber Ekonomi. Latest edition. 36 pages.

Ax, C., Johansson, C. & Kullvén, H., *Den nya ekonomistyrningen, Övningsbok*. Liber Ekonomi. Latest edition. 11 pages.

Gröjer, J-E. *Grundläggande redovisningsteori*. Studentlitteratur. Latest edition. 164 pages.

Scientific articles, about 50 pages.

Compendia, about 150 pages.