



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 2014-12-11

Revised 2017-04-19 by School of Business and Economics. Literature list revised and update standard texts.

The course syllabus is valid from autumn semester 2017

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 General Accepted Accounting Principles (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.

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

During the implementation of the course or in close connection to the course a course evaluation is to be carried out. Result and analysis of the course evaluation is to be presented as feedback both to the students who have completed the course and to the students who are to participate on the course the next time it is offered. The course evaluation is to be carried out anonymously.

Credit Overlap

The course cannot be included in a degree along with the following courses of which the content fully, or partly, corresponds 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. About 210 pages.

Carlsson, J., & Sandell, N. *Koncernredovisning*. Liber. Latest edition. About 140 pages.

Jönsson, M., & Funck, E. K. *Internredovisning: grunder och tillämpningar*. Studentlitteratur. Latest edition. About 120 pages.

Smith, D., Brännström, D., & Jansson, A. *Redovisningens språk*. Studentlitteratur. Latest edition. About 140 pages.

Scientific articles, about 50 pages.