



Course syllabus

School of Business and Economics

Department of Management

1FE934 Grundläggande redovisning II, 7,5 högskolepoäng

1FE934 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 2023-02-27 by School of Business and Economics. Prerequisites and standard texts.

The course syllabus is valid from autumn semester 2023

Prerequisites

At least 15 credits completed courses in Business Administration G1N, of which at least 7.5 credits of Management Control/Accounting and English 6, or the equivalent.

Objectives

After completing this course the student should be able to:

- describe the legislation, norms, principles and the normsetting process pertaining to financial accounting
- enter common transactions into doubleentry bookkeeping systems close books on a basic level prepare basic cash flow analyses
- explain the basics of group accounting
- explain the basics of multidimensionality in management accounting use bookkeeping software for recording of transactions and closing of the books
- explain the fundamentals of accounting theory

Content

The course contains:

- the laws, norms, principles and normsetting process of financial accounting
- bookkeeping
- closing of books, including accruals and valuation of assets and liabilities
- introduction to cash flow analysis
- introduction to group accounting
- introduction to management accounting with special focus on multidimensionality

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. The teaching consists of a computerized laboratory. The course requires access to a computer and the internet. No compulsory meetings on campus are included.

Examination

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

The course is examined through a written exam 4.5 credits and an assignment 3 credits.

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.

Repeat examination is offered in accordance with Local regulations for courses and examination at the first and second-cycle level at Linnaeus University. An examiner can, in exceptional cases, decide that a student who is close to the level for a passing grade may carry out supplementary assignments in order to reach the passing grade.

If the university has decided that a student is entitled to special pedagogical support due to a disability, the examiner has the right to give a customised exam or to have the student conduct the exam in an alternative way.

Course Evaluation

During the implementation of the course or in close conjunction with the course, a course evaluation is to be carried out. Results and analysis of the course evaluation are to be promptly presented as feedback to the students who have completed the course. Students who participate during the next course instance receive feedback at the start of the course. The course evaluation are in regular carried out anonymously.

Credit Overlap

The course cannot be included in a degree along with the following course/courses of which the content fully, or partly, corresponds to the content of this course: 1FE911, 1FE864, 1FE870:1 and 1FE193:1 with 7,5 credits 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.

Sandell, N. *Kassaflödesanalys*. Liber. Latest edition. About 130 pages.

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

Legislation according to instructions.

Scientific articles. About 50 pages.

Reference literature

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

Arvidsson, P., Carrington, T. & Johed, G. *Den nya affärsredovisningen, lösningar*. Liber. Latest edition. About 150 pages.