



Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

1FE938 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

GIN

Date of Ratification

Approved by School of Business and Economics 2015-06-26

The course syllabus is valid from spring semester 2016

Prerequisites

General entry requirements and Civics A, English B, Mathematics B or Civics 1b / 1a1 +1a2, Mathematics 3b / 3c (Field-specific entry requirements 4/A4).

Objectives

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

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

Content

The course contains:

- concepts and models in business administration
- budgeting
- budgeting for performance, position and liquidity
- application of book-keeping techniques for business transactions
- the purposes of financial accounting
- basic financial statements

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.

The students are assessed by means of written examination. Assessment is also carried out through hand-in of solutions to individual assignments as well as a case..

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

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 1FE909, 1FE855:1 and 1FE196 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. 380 pages.

Arvidsson P., Carrington T. & Johed G. *Den nya affärsredovisningen. Övningar*. Liber. Latest edition. 200 pages.

Ax, C., Johansson, C. & Kullvén, H. *Den nya ekonomistyrningen*. Liber Ekonomi. Latest edition. 700 pages.

Ax, C, Kullvén, H. *Den nya ekonomistyrningen. Övningsbok med lösningar*. Liber Ekonomi. latest edition. 290 pages.

Compendium. 34 pages.