



Course syllabus

Faculty Board of Business, Economics and Design
School of Business and Economics

2FE036 Årsredovisning och koncernredovisning, 7,5 högskolepoäng
Annual Report and Group Accounting, 7.5 credits

Main field of study

Business Administration

Subject Group

Business Administration

Level of classification

First Level

Progression

G2F

Date of Ratification

Approved by the Board of the School of Business and Economics 2009-06-17

Revised 2011-04-15. Reading list revised

Revision to clarify the prerequisites and grading (standardization of the text).

The course syllabus is valid from spring semester 2012

Prerequisites

Business Administration 1-60 credits, Accounting Theory 7.5 credits and Accounting Information Systems 7.5 credits

Objectives

After completing this course the students is expected to have:

- Deeper knowledge of preparation and presentation of annual financial statements
- Knowledge of methods and established practice pertaining to groupaccounting

Content

- Preparation and presentation of annual financial statements.
- Methods for consolidation of group accounts (full and partial consolidation and methods for consolidating foregin subsidiaries) and issves of valuation in relation to this

Type of Instruction

The teaching cosists of lectures, tutoials, seminars, cases and/or company-related

coursework.

Examination

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

Methods of examination can be oral and/or written tests. The assessment of the student can also be done in the form of casestudies or other assignments.

Results are graded using one of the terms Passed with distinction (80% -100%), Pass (60%-79%) or Fail (0%-59%), and A-F according to the ECTS scale.

Students who do not achieve a satisfactory result in the examinations are permitted to make a second attempt approximately 5-8 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 evaluation is conducted and compiled in a report, which is filed at the department. The result and actions, if taken, are communicated to the teacher responsible for the course and presented to the students in the way most appropriate according to the teacher responsible for the course. Other types of evaluations, such as continuous evaluations during the course or oral communication with the students, can occur and is encouraged to secure continuous quality improvement.

Required Reading and Additional Study Material

FAR, FAR Samlingsvolym, del 1, FAR förlag, latest edition

Carlsson, J. & Sandell, N., Koncernredovisning, Liber, latest edition

Articles