



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 2012-10-30. Revision of Objectives, course evaluation text, examination (standardization of the text)

The course syllabus is valid from spring semester 2013

Prerequisites

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

Objectives

After finished course the student is expected to:

- Perform financial statements and prepare and present annual reports for a limited company
- Describe the methods and practices of consolidated account
- Establish a consolidated account

Content

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

Type of Instruction

The teaching consists of lectures, tutorials, 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, Pass or Fail, and A-F according to the ECTS scale.

For the grade pass, the expected learning outcomes have to be reached; the grade is based upon the degree to which the learning outcomes are met. The weighing of the grades to the course grade is following the principles in the document "Principer för betygsrapportering dnr 2011/160".

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 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, 200 pages

Carlsson, J. & Sandell, N., *Koncernredovisning*, Liber, latest edition, 300 pages

Scientific articles/practice material, 100 pages