



Course syllabus

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

2FE046 Redovisningsfördjupning I, 15 högskolepoäng
Specialised Accounting I, 15 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 2009-12-18
Revised 2010-08-20

The course syllabus is valid from autumn semester 2010

Prerequisites
NO VALUE DEFINED

Expected learning outcomes

Module 1

- knowledge of the judicial foundations for the structure of financial accounting
- knowledge of norm setting and recommendations within the accounting field
- knowledge of principles for valuation and performance measurement within accounting in theory and practice
- knowledge of theories and research within the accounting field
- knowledge of the meaning and function of, and methods for auditing

Module 2:

- deeper knowledge of how internal controls are used for increasing the reliability of accounting information
- knowledge of how to design and document accounting routines for operative control
- deeper knowledge of the use and evaluation of computerised accounting information systems for operative control

Content

Module 1

- Survey of the impact of laws and recommendations on the form and content of financial accounting
- Survey of the elements of financial accounting with a focus on the problems are treated within normative accounting theory, regulation, recommendations and standards
- Outline of the development of accounting theory and accounting research
- Orientation on the content, structure and execution of auditing

Module 2

Accounting routines in various business cycles (eg the sales cycle, the purchasing cycle and the payroll cycle) considering informational needs, administrative efficiency, risks and the design of systems for internal control

Type of Instruction

The teaching consists of lectures, tutorials, practical exercises and business related assignments.

Examination

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

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

Module 1

FAR: Samlingsvolymen redovisning, FAR SRS Förlag, senaste upplagan
Deegan & Unerman, Financial Accounting Theory, McGraw-Hill, senaste upplagan
Smith, Redovisningens språk, Studentlitteratur, senaste upplagan
Ekonomihögskolan, Kurskompendium

Referenslitteratur:

Nilsson, Redovisningens normer och normbildare, Studentlitteratur, senaste upplagan

Module 2

Romney & Steinbart, Accounting Information Systems, (paperback), Pearson Prentice Hall, latest edition