



Course syllabus

School of Business and Economics

Department of Management Accounting and Logistics

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 2009-12-18

Revised 2013-03-12 by School of Business and Economics. Revision due to change in literature and general overview.

The course syllabus is valid from autumn semester 2013

Prerequisites

Admission to the course requires that 105 of 120 credits from the first two years of the Business Administration and Economics programme has been completed with a passing grade.

Objectives

Module 1: Accounting Theory 7.5 credits

After completed course, the student is expected to be able to:

- describe the judicial foundations for financial accounting
- apply accounting norms and recommendations for solving accounting problems
- explain principles for valuation and performance measurement within accounting in theory and practice, and apply these principles for assessing accounting problems
- describe the development of theories and research within the accounting field, and apply accounting theories for analysing accounting-related phenomena
- explain the meaning and function of auditing

Module 2: Accounting Information Systems 7.5 credits

After completed course, the student is expected to be able to:

- explain and analyse how internal controls are used for increasing the reliability of

- accounting information
- design and document accounting routines for operative control
- use and evaluate computerised accounting information systems for operative control

Content

Module 1: Accounting Theory 7.5 credits

The course contains:

- 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 Information Systems 7.5 credits

The course contains 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

The content of the module thus covers significant topics pertaining to the operative control and management of firms.

Type of Instruction

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

Examination

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

The assessment of the performance of the students is based on written exams shortly after the conclusion of the modules. Moreover, the students are assigned oral, written and computer-based tasks in connection with seminars and computer labs. These tasks are mandatory.

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 objectives have to be reached; the grade is based upon the degree to which the objectives 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.

Course Evaluation

A written course evaluation is carried out and compiled in a report, which is archived at the school. The results and possible measures taken are communicated by the course coordinator and presented to the students the next time the course is given, or in another way deemed suitable by the course coordinator. Other types of course evaluations, for

example regular evaluations throughout the course or discussions with students, will be included and encouraged with the aim of insuring continued quality development.

Required Reading and Additional Study Material

Module 1

Deegan, C. & Unerman, J. *Financial Accounting Theory*. McGraw-Hill. Latest edition. 576 pages.

FAR: Samlingsvolymen redovisning. FAR SRS Förlag. Latest edition (collection of accounting norms).

Smith, D. *Redovisningens språk*. Studentlitteratur. Latest edition. 301 pages.

Scientific articles. Approximately 80 pages.

Additional Study Material:

Nilsson, S. *Redovisningens normer och normbildare*. Studentlitteratur. Latest edition. 156 pages.

Module 2

Romney, M.B. & Steinbart, P.J. *Accounting Information Systems*. (paperback) Pearson Prentice Hall. Latest edition. 720 pages.

Ekonomihögskolan. Additional handouts.