



Course syllabus

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

2FE050 Redovisningsteori, 7,5 högskolepoäng
Accounting Theory, 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 2009-12-15

Revised 2012-06-25. Reading list revised

The course syllabus is valid from autumn semester 2012

Prerequisites

NO VALUE DEFINED

Objectives

- 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

Content

- 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

Type of Instruction

The teaching consists of lectures, tutorials and seminars.

Examination

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

The grading is based on assessment of the written exams, reports and the student's ability to present and discuss report contents. 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 course evaluation is done and is collected into a report that is archived at the institution. The result and if actions are taken is presented to the students at the next instance of the course or in another way that the course responsible finds suitable. Other forms of evaluation as e.g. continuously during the course or talks with the students are used and encouraged with the aim of guaranteeing continuous quality improvement.

Required Reading and Additional Study Material

FAR: Samlingsvolymen redovisning, FAR SRS Förlag, senaste upplagan

FAR, Särtryck K3, FAR SRS Förlag

Deegan & Unerman, Financial Accounting Theory, McGraw-Hill, senaste upplagan

Smith, Redovisningens språk, Studentlitteratur, senaste upplagan

Ekonomihögskolan, Kurskompendium

Aktuell normgivning på revisionsområdet, Tillgänglig via databasen FAR komplett

Referenslitteratur:

Nilsson, Redovisningens normer och normbildare, Studentlitteratur, senaste upplagan