



Course syllabus

School of Business and Economics
Department of Management

2FE190 Redovisningsteori, 7,5 högskolepoäng
Accounting Theory, 7.5 credits

Main field of study

Business Administration

Subject

Business Administration

Level

First cycle

Progression

G2F

Date of Ratification

Approved 2014-11-27.

Revised 2025-02-03. Revision of examination and type of instructions.

The course syllabus is valid from autumn semester 2025.

Prerequisites

At least 52.5 credits within Business Administration, within in following courses:

- Introduction to Management Control 7.5 credits,
- Management Accounting and Investment Appraisal 7.5 credits,
- Financial Accounting 7.5 credits,
- Finance and Analysis 7.5 credits,

and,

at least 52.5 credits within following courses:

- Macroeconomics 15 credits,
- Microeconomics 15 credits,
- Business Statistics I 7.5 credits,

- Business Statistics II 7.5 credits,
- Commercial Law I 15 credits,
- English 6, or the equivalent.

Objectives

After completing this course the student should be able to:

- summarize the foundation of external accounting and explain corporate accountability
- identify the development of theories and research in the field of accounting and analyze external accounting
- differentiate and apply accounting theories to, in English, analyze accounting-related phenomena and consider sustainability
- within specified time frames and in English conduct and report project work in written and oral form

Content

The course contains:

- overview of the fundamentals of external accounting and corporate accountability, as well as its impact on the form and content of external accounting
- developments in accounting theory and research, as well as the content of external accounting with a focus on regulations, norms, capital markets, shareholders, and stakeholders
- application of accounting theories and analysis of accounting phenomena, including sustainability
- reporting in external accounting

Type of Instruction

The teaching consists of lectures and seminars.

Examination

The course is assessed with the grades A, B, C, D, E or F.

The course is examined through a written individual examination 5 credits and a written paper in group that is presented orally 2.5 credits.

The grade A constitutes the highest grade on the scale and the remaining grades follow in descending order where the grade E is the lowest grade on the scale that will result in a pass. The grade F means that the student's performance is assessed as fail.

Resit examination is offered in accordance with Linnaeus University's Local regulations for courses and examination at the first- and second-cycle levels.

In the event that a student with a disability is entitled to special study support, the examiner will decide on adapted or alternative examination arrangements.

Course Evaluation

A course evaluation should be conducted during the course or in connection with its

conclusion. The results and analysis of the completed course evaluation should be promptly communicated to students who have completed the course. Students participating in the next course instance should be informed of the results of the previous course evaluation and any improvements that have been made, no later than at the start of the course.

Overlap

The course cannot be included in a degree along with the following course/courses of which the content fully, or partly, corresponds to the content of this course:
2FE050, 2FE935, 2FE919, 2FE044:1, 2FE045:1 and 2FE046:1 with 7.5 credits each.

Required Reading and Additional Study Material

Required reading

Deegan, C. *Financial Accounting Theory*. Cengage. Latest edition. About 700 pages.

Scientific articles and additional literature may be included. About 100 pages.